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*** The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

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CURRENT TOPICS.

DURING the hearing by Mr. Justice COZENS-HARDY on Saturday last of an unopposed petition, it appeared that the original petition was not in the hands of the registrar. The learned judge said that the solicitors should hand the original petition to the registrar.

THERE IS a rather diverting mistake in the announcement, among the Birthday Honours, of the peerage for Sir RICHARD WEBSTER. He is gravely described as "Q.C., M.P.," whereas, as we all know, he has been sitting for some time as a judge.

THE COUNCIL of the Incorporated Law Society have been moved by the recent criticisms on their action, and on the proceedings of the statutory committee, to issue a statement pointing out the misapprehensions on which these criticisms have been based. The society has assumed the duty of applying to the court to strike off the roll solicitors guilty of professional misconduct, but no duty, express or implied, is cast on it to prosecute solicitors who appear to have been guilty of criminal offences. The Council, however, place at the disposal of the Public Prosecutor the evidence obtained by them in the course of the inquiries before the statutory committee. It would have been more satisfactory if it could have been added that the attention of the Public Prosecutor has always been drawn by the Council to cases in which it appeared that offences against the criminal law had been committed by solicitors, and it may be hoped that in future this will be done. As regards the statutory committee, the Council point out that it has no power to institute proceedings against solicitors; that while the right of direct application to the court to strike a solicitor off the roll still exists, there has since the institution of the statutory committee been practically no direct resort to the court; and that in ten years less than 3 per cent. of the decisions of the committee have been overruled by the court. These facts are well enough known to the profession, most of whom have, we believe, the fullest confidence in the committee; but it is useful to bring them before the public and the writers in the public press, who, as usual, cheerfully comment upon, and make suggestions with regard to, matters with which they are imperfectly acquainted.

THE LATEST amendments which the Government have made in the Australian Commonwealth Bill, as announced by Mr. CHAMBERLAIN last Monday, have conceded to the colonies of New South Wales, Victoria, South Australia, and Tasmania, which officially are opposed to the right of appeal to the Privy Council, enough of their demands to ensure the acceptance by them without demur of the Bill as it will leave the Imperial Parliament. The four colonies are anxious to retain in Australia the final settlement of all questions arising out of the constitution. Queensland takes the other view, and so does Western Australia, though this last colony has not yet decided to come into the federation. According to the original clause, no appeal was to be allowed in matters involving the interpretation of the federal constitution or of the constitution of a State, unless the public interests of an external part of the Empire were concerned. The clause, as now outlined by Mr. CHAMBERLAIN, omits the undesirable term "public interests," and provides expressly that no question "arising as to the limits, *inter se*, of the constitutional powers of the Commonwealth, and those of any State or States, or as to the limits, *inter se*, of the constitutional powers of any two or more States, shall be capable of final decision, except by the High Court"—*i.e.*, the Federal High Court—with a saving in case the executive governments concerned concur in desiring an appeal to the Privy Council. *Primâ facie* the concurrence of the successful party in a further appeal is, as the Queensland Government point out, very unlikely, and the saving does not appear to be of much practical value. The result is, that in ordinary matters of litigation the right of appeal to the Privy Council by special leave is not touched, but it is cut off just in those cases where one would imagine that a reference to an external and perfectly impartial tribunal would be most valuable. The clause contained in the original Bill enabling the Federal Parliament to make laws limiting the matters in which special leave to appeal may be asked, is retained; but in order to make it clear that the granting of such power does not bind the Imperial Government to assent to any limitation passed by the Federal Parliament, it is to be expressly provided that "any proposed laws containing any such limitation shall be reserved by the Governor-General for her Majesty's pleasure."

THE DECISION of the Court of Appeal last Friday in *Re Ely* (reported elsewhere) seems to us, if we understand it rightly, of more than common importance, as somewhat mitigating the rigour of a law which has hitherto pressed harshly on those who have been technically guilty of a perhaps quite innocent "conversion." In this case the bankrupt ELY, a draper at Bournemouth, had conveyed his business just prior to his bankruptcy to what was practically a "one man" company, with the result that the county court judge upset the transaction as a fraudulent conveyance under section 4 (*b*) of the Bankruptcy Act, 1883; declared that the business, as from the time of the purported sale, had vested in the bankrupt's trustee; and had ordered that, not only the company itself, but also its five directors personally, should account for and make good all assets of the business which were, or had been, in their hands since the date of the vesting in question. It seemed, indeed, that there was ample authority for making the latter part of this order. In *Hollins* v. *Fowler* (L. R. 7 H. L. 757) the rule of law that the victim of a conversion may proceed at his election against the tortfeasor either (1) in an action for damages, or (2) for an account of moneys had and received, was much discussed but finally left undecided, with reference to the special case of an innocent agent: but in a number of subsequent cases, from as far back as *Stephens* v. *Elwall* (4 Man. & Sel. 259) in 1815, down to so recent a decision as *Consolidated Co.* v. *Curtis* (1892, Q. B. 495) in 1892, the liability of an agent has been emphatically asserted; though it would appear that in most of these instances—if not in all—the injured party had chosen to proceed against the malfeasors in tort. It is certain, however, that no distinction had hitherto been drawn, in favour of the agent, between the alternative remedies; and the decision of the county court was apparently supported by authority. In the face, however, of these accumulated cases, the Divisional Court varied the decision, so far as regarded the personal liability of the directors, on the ground that the latter, at the time of the action, retained in their own hands none of the assets of the business; and this variation the Court of Appeal has now unanimously confirmed on precisely similar reasoning. In future, accordingly, it will be necessary to qualify the original proposition that an injured party is free, if he chooses, to demand an account from all the tortfeasors, whether principals or agents, alike, by the important limitation, in the case of the latter, "if and so far as they retain in their hands any of the proceeds of the conversion." Nor does it matter apparently whether the agent has or has not acted innocently. No stress, at any rate, was laid on this point in the judgments of the Court of Appeal.

A QUESTION of some interest was before the Divisional Court recently in the case of *Batt* v. *Mattinson*. The question was shortly this—where an Act of Parliament has altered the procedure to be followed in prosecutions for a certain offence, must the old procedure or the new be followed in a case where the offence was committed before the date upon which the Act came into force, the prosecution having been commenced after that date? The Sale of Food and Drugs Act, 1899, which came into force on the 1st of January, 1900, provides in section 19 that in any prosecution under the Sale of Food Acts the summons shall not be returnable in less than fourteen days, the time previously having been seven days; it also provides that with the summons there must be served a copy of any analyst's certificate obtained on behalf of the prosecutor. In the case in question, the offence charged was said to have been committed on the 19th of December, 1899, the analyst gave his certificate on the 2nd of January, 1900, the summons was dated the 8th of January, served on 9th of January, and was returnable on the 19th of January. No copy of the analyst's certificate was served with the summons. Therefore the old procedure was followed after the date upon which the Act altering the procedure came into force. The justices, nevertheless, were of opinion that as the offence was committed before the Act came into force, it did not apply. They, however, stated a case, after hearing the charge on its merits and convicting the appellant. It was argued in support of the conviction that by virtue of section 38 (2) of the Interpretation Act, 1889, the old procedure was correct, as that section provides that where any Act repeals the provisions of a former Act, the repeal shall not "affect any . . . obligation or liability incurred, or affect any penalty or punishment incurred under any enactment so repealed, . . . or affect any investigation, legal proceeding, or remedy in respect of any such . . . obligation, liability, penalty . . . or punishment." It is clear, however, that this provision only applies to cases where the enactment creating the liability or punishment has been repealed. In the present case this was not so; the enactment creating the liability and punishment remains in full force, and no doubt the court was perfectly right in overruling the justices' decision and quashing the conviction. The general rule, as laid down by the court, seems to be that enactments merely altering procedure, and not the rights of persons, have a retrospective effect unless a contrary intention is expressed. This rule is no doubt sound, and the fairness and reasonableness of it are especially seen in a case like this, where the change in the procedure was made in order to enable an accused person to make better preparations for his defence.

IT IS not often, especially since the Intestates' Estates Act, 1884, that trustees have any ground for claiming to retain beneficially any part of the trust estate for which no *cestui que trusts* can be found; but such a claim was made, though unsuccessfully, in *Re Bond, Panes* v. *Attorney-General* (*ante*, p. 467). Land had been devised in such a manner as to confer a legal estate for life, but no remainders were declared, nor was there any residuary devise. The testator died in 1882. In 1889 and 1892 the land was sold by the tenant for life under the provisions of the Settled Land Acts, and the purchase-money, amounting altogether to about £1,900, was paid to trustees appointed for the purposes of the Acts. The tenant for life died

in 1895, and, after inquiries under the direction of the court, it was certified that no persons had established their claims as heir-at-law or next-of-kin of the testator. The question thereupon arose, whether the trustees or the Crown were entitled to the fund. Prior to the Act of 1884—and since the testator died in 1882 that Act did not apparently apply—the Crown took by escheat only when there was a vacancy in the legal estate, but upon a devise in trust and a failure of *cestuis que trust*, the trustees took beneficially: *Burgess* v. *Wheate* (1 Eden 177). On the other hand, where the trust estate consisted of personalty, the trustees were less favoured, and the Crown took the fund as *bona vacantia*. These rules were illustrated in an interesting manner in *Taylor* v. *Haygarth* (14 Sim 8), where real estate was devised to trustees in trust to sell and to stand possessed of the proceeds on such trusts as the testatrix should by codicil direct. She made no codicil, and left neither heir nor next-of-kin. After her death the trustees sold the real estate, and it was held that they could retain the proceeds against the Crown. The property came to the trustees as real estate, and they were entitled to deal with it as such, there being no equity in the Crown to call for a conversion. In the present case, had the land never been sold, the trustees would never have had any interest — would never, indeed, have been appointed—and the right of the Crown by escheat would have been clear. The title of the Crown would have been equally clear had the fund been originally in the hands of the trustees as pure personalty. The trustees, however, appear to have argued that the money was to be treated as land so as to exclude the doctrine of *bona vacantia*, while at the same time there was no equity in the Crown to call for an actual reconversion. If the property were *bona vacantia* the Crown would take, and equally also if it were in fact land; but since, while really personalty, it was notionally realty, the trustees sought to retain it. KEKEWICH, J., disposed of their argument by reference to the terms of section 22 (5) of the Settled Land Act, 1882. Capital money arising under the Act, while uninvested, is, it is provided, to be considered as land, and "the same shall be held for and go to the same persons successively in the same manner . . . as the land wherefrom the money arises would, if not disposed of, have been held and have gone under the settlement." Inasmuch as by section 2 (2) estates in remainder, undisposed of and resulting to the testator's heir, are to be treated as passing under the settlement, it followed—so KEKEWICH, J., held—that the rights of the parties were to be determined upon the footing that no sale had taken place. In such case there would have been an escheat to the Crown, and the Crown consequently was entitled to the fund.

THOSE WHOSE duty it is to enforce the laws against adulteration of food should be careful to notice the case of *Tyler* v. *Kingham & Son*, which was decided this week by a Divisional Court. TYLER, the appellant, was an inspector, and he had bought "butter" from L. for analysis, complying with all the formalities and requirements of section 14 of the Sale of Food and Drugs Act, 1875. On analysis by the public analyst, the so-called butter was found to be partly composed of foreign fat, and a certificate was given to that effect. A summons was then taken out, under section 6, against L. for selling an article not of the nature, substance, and quality of the article demanded. This summons was, however, dismissed under section 25, upon L. proving that he had bought the article from the respondents with a written warranty that it was pure butter. The appellant then took out a summons against the respondents under section 6 of the Margarine Act, 1887, for selling to L. margarine otherwise than in a package branded with the word "margarine." On the hearing the certificate of the public analyst which was used in the proceedings against L. was offered in evidence to prove that the article in question was margarine and not butter. The respondents objected to the admissibility of this document as evidence, and their objection was upheld by the justices. Then, as no other evidence was forthcoming as to the nature of the article, the summons was dismissed, subject to a case stated as to the correctness of the justices' decision in rejecting the evidence offered. The High Court has now upheld the decision of the court of petty sessions. It is quite clear that the written certificate of an analyst cannot in general be used as evidence in any court of justice for the purpose of proving the statements contained therein. The analyst must himself go into the witness-box and give his testimony in the usual way, and submit himself to cross-examination. Now, proceedings under the Margarine Act are the same as prescribed by sections 12 to 28 of the Sale of Food and Drugs Act, 1875; and by section 21 of the latter Act it is provided that "at the hearing of the information in such proceedings, the production of the certificate of the analyst shall be sufficient evidence of the facts therein stated unless the defendant shall require that the analyst shall be called as a witness."

THE QUESTION is, then, what is the meaning of the words "such proceeding"? The words refer back to the proceedings mentioned in section 20, and apply only to them, in the opinion of HAWKINS, J., in *R.* v. *Smith* (44 W. R. 492; 1896, 1 Q. B. 596). These proceedings appear to be those taken in cases where the article in question was bought for the purpose of being submitted to analysis, and not those taken in cases where the article was bought for any other purpose. In cases where the article is bought for analysis, it has (by section 14) to be divided into three parts, one of which must, if required, be delivered to the seller. The seller then has the opportunity of having an analysis made on his own account, and if this is favourable to him no doubt he will exercise his power of requiring the public analyst (a copy of whose certificate must be served with the summons) to attend as a witness. In such cases it is no hardship that the certificate should be admissible as evidence. It has been considered doubtful whether the *dictum* of HAWKINS, J., referred to above, was correct. The recent decision, however, has settled that question, and confirmed that judge's opinion. It must, therefore, be taken as now settled that the certificate of analysis is only admissible where the article was bought for analysis. Clearly, therefore, it was not admissible in the charge under the Margarine Act. To call the analyst as a witness must of course add to the expense of proceedings, but it is necessary to do so in a case like this. And where a retail dealer has sold in good faith an article he has bought from a wholesale dealer, it is probably well-spent money to convict the chief offender.

THE CASE of *Jones* v. *Barnett* (47 W. R. 493; 1899, 1 Ch. 611), which has now been affirmed by the Court of Appeal (W. N. 1900, 29), and which we discussed *ante*, p. 236, will doubtless be quoted at the Land Registry as shewing the benefit of that office. But it will be well to examine the facts and see really what conclusion they lead to. The facts were that a creditor recovered judgment against a debtor and procured an order for sale of an estate in remainder to which the debtor became entitled under the will of an uncle. The steps by which this sale was procured are fully set out in the report in the *Weekly Reporter*. The judgment creditor, having leave to bid, purchased the estate himself. Not long afterwards the prior estate determined, and the creditor took possession of the property, but soon found himself served with a writ of ejectment by another person who claimed to have purchased the debtor's estate about a year previously to the date of the creditor's judgment above mentioned. At the trial of the action the defendant relied on section 70 of the Conveyancing Act, but ROMER, J., held that this section did not give the defendant a good title, and that the plaintiff was entitled to recover the land, and that decision has now been affirmed by the Court of Appeal. Now let us consider the bearing of this case on the question of registration of title. It appears to us only to shew that possibly deeds affecting land which do not carry possession with them ought to be registered, such as sales of future interests, and mortgages of all kinds. But we can see no ground for requiring registration of either deeds or titles in the case of leases and sales where the lessee or purchaser enters into possession of the property. In all such cases the possession, whether it be actual occupation or receipt of rents, is a tangible fact, discoverable on inquiry at the property; and that fact makes it impossible for the prior owner to practise a

fraud upon any third party by a subsequent sale or mortgage of the same interest. Registration involves great trouble and inconvenience, and it is important that it should be restricted to the cases where it is necessary. We ought not to conclude our comments on this case without warning our readers that it is quite clear that the order for sale of the debtor's future estate was improperly made, as it is now settled law that a future estate is incapable of actual delivery in execution, and cannot, therefore, be sold under the Judgments Act, 1864: see *Re Harrison and Bottomley* (47 W. R. 307; 1899, 1 Ch. 465), *Hood-Barrs* v. *Cathcart* (43 W. R. 586; 1895, 2 Ch. 411).

ASSIGNMENTS OF LEASES.

Upon the literal meaning of the words of sub-section 4 of section 24 of the Judicature Act, 1873, it must be admitted that there was some reason for the decision of Ridley, J., in *Gentle* v. *Faulkner* (68 L. J. Q. B. 848), that a declaration of trust of leasehold property in favour of a trustee for creditors was equivalent to a legal assignment; but the decision overlooked the fact that the courts have declined to give effect to the literal meaning of the words by abolishing the distinction between legal and equitable estates, and that the practice of conveyancing in respect of leasehold estates in particular has never been supposed to be affected by the statute. It is not surprising, therefore, that the Court of Appeal have reversed the decision (see the report elsewhere) and have thus removed the temporary doubt, if such it could be called, which had been cast upon the law.

In *Gentle* v. *Faulkner* premises had been demised in 1897 for a term of twenty-one years, and the lease contained a covenant by the lessee "not (except by will) to assign or underlet the premises or any part thereof without the consent in writing of the lessor first had and obtained." It also contained a proviso for re-entry "if and whenever there shall be any breach or non-observance of any of the covenants," or "if and whenever the lessee shall become bankrupt or have a receiving order made against him, or shall execute an assignment for the benefit of his creditors." In January, 1899, the lessee, who was the defendant in the action, executed an assignment for the benefit of his creditors of all his "freehold, copyhold, and other lands, estates, tenements, hereditaments, and premises (save and except such as are of leasehold tenure)," and as to leasehold property of which he was possessed, the deed contained a declaration that he would stand possessed of it in trust for the trustee, "and to assign and dispose of the same in such manner as the trustee shall from time to time direct for the purposes of these presents." The lessor relied upon this assignment as a breach of the covenants in the lease, and he sent to the trustee's solicitors by post a notice of a claim for forfeiture.

To support the forfeiture it was necessary to treat the deed of assignment either as a breach of the covenant not to assign the demised premises, or as a breach of the condition against executing an assignment for the benefit of creditors. If there had been a breach of the former covenant, then by virtue of section 14 (6) of the Conveyancing Act, 1881, the usual statutory notice was not necessary before the exercise by the lessor of his power of re-entry, and the plaintiff would be entitled to recover without regard to the validity of the notice which had in fact been served. And the result would be the same if the proviso for re-entry on executing an assignment for the benefit of creditors could be regarded as a condition against disposing of the land leased, since sub-section 6 excludes from the benefit of section 14 covenants or conditions against "assigning, underletting, parting with the possession, or disposing of the land leased." On the other hand, if the deed of assignment operated neither as an assignment of the land leased, nor as a breach of the condition against disposing of the land, then the lessor would be driven to rely exclusively on the condition against assigning for the benefit of creditors. Sub-section 6 would in such case not apply, and there would be no right of re-entry until the statutory notice had been properly served. As the notice had been served on the trustee under the deed of assignment instead of on the lessee, it was doubtful whether this requirement had been satisfied.

Under the law previous to the Judicature Act, it was clear that no dealing with leasehold property which did not amount to a transfer of the legal estate would constitute a breach of a covenant not to assign: see *Doe* v. *Hogg* (4 Dow. & Ry. 226). But section 24 (4) of the Judicature Act, 1873, enacts that the "courts shall recognize and take notice of all equitable estates, titles, and rights . . . in the same manner in which the Court of Chancery would have recognized and taken notice of the same in any suit" before the Act. It would have been possible under this and other provisions of the Judicature Acts to hold that the distinction between legal and equitable estates had been abolished, and that equitable estates were entitled to the same advantages and incidents as legal estates. But it is well known that no such revolution in the law of property has been effected. "It has been argued before us," said Cotton, L.J., in *Joseph* v. *Lyons* (15 Q. B. D., p. 285), "that the difference between legal and equitable interests has been swept away by those statutes. But it was not intended by the Legislature, and it has not been said, that legal and equitable rights should be treated as identical, but that the courts should administer both legal and equitable principles." The most noteworthy example, perhaps, of the effect which the Judicature Acts have had upon the legal position of parties is to be found in the doctrine of *Walsh* v. *Lonsdale* (31 W. R. 109, 21 Ch. D. 9), under which an agreement for a lease which is capable of specific performance is, the purpose of proceeding in a court which could grant specific performance, treated as equivalent to a lease, so as to give the lessor the same legal rights—as, for instance, the power of distress—as he would have under an actual lease. But it is noteworthy that in *Friary* v. *Singleton* (47 W. R. 93; 1899, 1 Ch. 86) Romer, J., refused to extend this doctrine to the case of an assignment of a lease, so as to place the person entitled under an agreement to assign in the same position as an actual assignee. Referring to *Walsh* v. *Lonsdale*, he said: "That was a case concerning the rights of two persons under one agreement, whereby one agreed to grant a lease to the other, and possession had been taken on the footing of the agreement, and it was held that the tenant in possession must be held, as between him and the landlord, to hold on the terms of the agreement as if the lease had been granted." But the same principle did not apply so as to make agreements to assign equivalent to assignments as regards all the persons, whether parties to the original lease or not, who might be affected.

In *Gentle* v. *Faulkner* Ridley, J., appears to have regarded the principle of *Walsh* v. *Lonsdale* as capable of wider application. The trustee under the deed of assignment had, he pointed out, taken possession, and the Court of Chancery would before the Judicature Acts have ordered the lessee on application to carry out the assignment. "It seems to me," he continued, "to follow that this court now must recognize and take notice of that right in the trustee and that duty or liability in the debtor, and, if so, there was an assignment of the leaseholds as much as of all the other property of the debtor. It matters not that the trustee has not actually called on the debtor to assign, if he has the right to do so, and if the debtor has the liability so to assign." It may not be altogether clear why an agreement should for some purposes, as in *Walsh* v. *Lonsdale*, be treated as equivalent to the creation of a legal estate, and why in other cases it should be treated as going no further than raising an equitable interest; but it is obvious that the decision of Ridley, J., had it been upheld, would have given a rude shock to conveyancing practice. The doctrine of *Walsh* v. *Lonsdale* has become settled law, and by subsequent decisions its operation has been defined; but to extend it in the manner suggested by Ridley, J., would have gone far in the direction of that identification of legal and equitable interests which, as has been already pointed out, the courts have declined to recognize. The Court of Appeal, accordingly, have reversed his judgment, and have affirmed the settled rule that, for the purpose of dealings with leasehold property, an agreement to assign and an actual assignment are two distinct things, and that an agreement to assign, or a declaration of trust, does not constitute a breach of a covenant against assignment simply. Of course, where the covenant is more extensive and covers either assigning or parting with possession of the premises, other considerations arise, and such circumstances as those in the present case might well amount to a breach.

Upon the view taken by RIDLEY, J., it was unnecessary to discuss the other points specified above, but the Court of Appeal have found these also in the lessee's favour. The condition against an assignment for the benefit of creditors was not necessarily a condition against "disposing of the land leased" within the meaning of sub-section 6 of section 14 of the Conveyancing Act, 1881. The assignment, said A. L. SMITH, L.J., might or might not dispose of the land. Hence the lessor had no right of entry for the forfeiture until the statutory notice had been served. By section 14 it is provided that the notice shall be served "on the lessee," and under section 67 of the Conveyancing Act any notice required by the Act to be served on a lessee is to be sufficient "although only addressed to the lessee by that designation, without his name, or generally to the parties interested, without any name." Hence in a case where the lease has been assigned, a notice addressed to the original lessee and "all others whom it may concern," and served on the person in occupation has been held to be sufficiently served: *Cronin* v. *Rogers* (Cab. & El. 843). In the present case, however, the lessee appears to have been quite ignored by the lessor when the notice was sent to the trustee under the deed of assignment, and the Court of Appeal have held that the requirements of the statute had not been observed. The lessor accordingly failed to establish his right of entry, though incidentally he has been the means of affirming the existing practice with regard to assignments of leaseholds.

THE DISCHARGE OF DEBTS.

II.

4. *Release.*—A release given without valuable consideration of the whole or part of a debt is invalid unless made by deed: *Edwards* v. *Weekes* (Freem. C. B. 230, pl. 239), *Corporation of Scarborough* v. *Butler* (3 Lev. 237), *May* v. *King* (12 Mod. 537), *Fitch* v. *Sutton* (5 East 230). This is the rule in equity as well as at law: *Cross* v. *Sprigg* (6 Hare 552), *Edwards* v. *Walters* (1896, 2 Ch. 157). By the law merchant, however, the liability on a bill of exchange or promissory note may be discharged by an express renunciation by the holder; *Foster* v. *Dawber* (8 Ex. 837, 851). But by the Bills of Exchange Act, 1882, s. 62, such renunciation is required to be in writing, unless the bill or note be delivered up to the acceptor or maker: see *Edwards* v. *Walters* (*ubi supra*). There may, however, be an implied release of a debt at common law, as if the creditor appoint the debtor his executor; but such an appointment does not discharge the debt in equity unless there be evidence of the testator's intention to forgive the debt: *Simmons* v. *Guttridge* (13 Ves. 262, 264), *Strong* v. *Bird* (L. R. 18 Eq. 315), *Re Applebee* (1891, 3 Ch. 422). And at common law the marriage of the debtor with the creditor operated to release the debt (8 Rep. 136); but it does not appear that marriage has this effect under the Married Women's Property Act, 1882. It is said that a debt due by bond or covenant is released by cancellation of the deed with intent to release the debt: *Harrison* v. *Owen* (1 Atk. 520). By cancellation, as by tearing off the seal, a deed is made void, and no action can thereafter be maintained upon it: *Pigot's case* (11 Rep. 27*a*), *Mathewman's case* (5 Rep. 22*b*), and see *Atty* v. *Parish* (1 Bos. & Pul. N. R. 104). But if the deed contained a conveyance of lands or goods, the cancellation of the deed does not operate to reconvey the estate assured thereby: *Ward* v. *Lumley* (5 H. & N. 87, 656), *Gunner* v. *Adams* (13 L. J. N. S. Ex. 40).

This being so, it appears that the cancellation of a mortgage deed containing a covenant for payment of the mortgage money may be equivalent to a release of the *debt*, as it destroys the right of action on the covenant. But it does not appear that the mere cancellation of a mortgage deed by the mortgagee can operate as an effectual release of the *charge* created by the mortgage, even though the cancellation were made with intent to release the charge. For a debt is nothing else than a right of action against a particular person, and must necessarily cease to exist when the right of action is destroyed. But the *charge* created by a mortgage of lands or goods is an interest in property, and can only be transferred without valuable consideration by due compliance with the law respecting voluntary transfers of property. The principles of that law are well ascertained. If the thing intended to be given be capable of transfer at law, it must be effectually transferred at law, or the donor must constitute himself a trustee thereof for the donee; but an attempted but ineffectual transfer at law is invalid and will not be supported as a declaration of trust: *Richards* v. *Delbridge* (L. R. 18 Eq. 11). If the thing to be given be an equitable interest only, there must be either an assignment thereof to the donee, or a declaration of trust by the donor, or a direction to the trustee thereof to hold in favour of the donee: see Lewin on Trusts, (10th ed.) 68-76. Whether the mortgagee have the legal estate or only an equitable interest in any lands or goods mortgaged to him, it does not appear that his charge and interest in the same can be effectually transferred to the mortgagor merely by the cancellation of the mortgage deed, though made by the mortgagee with every intention of making a present of his interest to the mortgagor. There is, however, a decision of Lord HARDWICKE in the case of *Richards* v. *Syms* (Barn. Ch. 90), that a mortgage is altogether released by a gift of the mortgage deed made by the mortgagee to the mortgagor with the intention of forgiving the debt. In that case a mortgage of lands had been made by demise for a term of years, and the mortgagee subsequently gave and delivered over the mortgage deed to the mortgagor with the intention of releasing the debt. Lord HARDWICKE held not only that the mortgage debt was thereby released, but that a bill for foreclosure subsequently brought by the mortgagee must be dismissed. It is worthy of note that in this case the mortgage was by demise for a term of years, and that the surrender of a term was not then required to be made by deed, and might (as it still may) be well made in law without deed or signed writing by relinquishing possession of the demised premises or giving up the key: see *Phené* v. *Popplewell* (12 C. B. N. S. 334). In this case it is presumed that the mortgagor remained throughout in possession of the lands; but it is conceivable that the handing over of the mortgage deed, without which the mortgagee could not have asserted his right to enter into possession of the land, might be regarded as equivalent to a surrender in law of the mortgage term. But it cannot be said that Lord HARDWICKE expressed this view. The ground of his decision seems to have been that, as in the case of a mortgage the mortgagee's estate in the land is in equity only a security for the money due, when the debt is discharged, the interest in the land follows of course: Barn. Ch. 93. The case of *Richards* v. *Syms* was commented upon, and recognized as authoritative in *Byrn* v. *Godfrey* (4 Ves. 5, 10), *Duffield* v. *Elwes* (1 Bli. N. S. 497, 536-540), *Cross* v. *Sprigg* (6 Hare 552, 556), see also *Taylor* v. *Manners* (L. R. 1 Ch. 48, 56). But with respect to the release of the charge made by a mortgage, an exactly contrary decision was given by KAY, J., in *Re Hancock* (36 W. R. 710). In that case there had been a mortgage of a reversionary interest in personal estate to which the mortgagor was entitled under a will. Nearly thirty years after, the mortgagor having never paid any interest or given any acknowledgment of the debt, the reversionary interest fell into possession, whereupon the executor and residuary legatee of the mortgagee sent the mortgage deed to the mortgagor with a letter expressing an intention to make him a present of it. KAY, J., decided that such gift and delivery of a mortgage deed, having been made without valuable consideration and without deed, did not operate to release the charge on the mortgaged personalty. It is to be observed that in that case the *debt* was barred by the Statute of Limitations. In holding that the gift of the deed was no release of the *charge*, the learned judge followed a case of *Re Richardson* (30 Ch. D. 398), where the mortgagee of lands by deposit of one of the title-deeds handed over the deed, not to the mortgagor, but to a third person, expressing orally an intention to give him the benefit of the charge, and it was held that this was not a valid transfer of the charge, and moreover did not pass the property in the deed.

In one respect, however, the decision in *Re Hancock* seems to have been wrong. The judge said that he would, if necessary, hold that the mortgage deed itself could be recovered back from the mortgagor. But it seems well settled that the gift and delivery of the *mortgage deed* by mortgagee to mortgagor passes

to the latter the property in the deed regarded as a piece of parchment: *Barton* v. *Gainer* (3 H. & N. 387), *Rummens* v. *Hare* (1 Ex. D. 169). On this point KAY, J., ought certainly to have distinguished the case before him from that of *Re Richardson*, where the deed attempted to be given was not the mortgage deed and was not therefore the property of the mortgagee. Perhaps the gift of the mortgage deed by mortgagee to mortgagor may be regarded as equivalent to cancellation, as the mortgagor thus becomes absolutely entitled to the deed, and may destroy or cancel it as he will. If so, it seems that such a gift may be a release of the mortgage debt, though not of the charge created by the mortgage.

5. *Bankruptcy*.—The discharge of debts may take place under the bankruptcy law, either by an order of discharge being given to a bankrupt, or by the acceptance by the creditors and approval by the court of a composition or scheme of arrangement. In either case the debtor is released from all debts provable in bankruptcy, with certain specified exceptions; but this does not release any person who at the date of the receiving order was a partner or co-trustee with the debtor, or was jointly bound or had made any joint contract with him, or any person who was surety or in the nature of a surety for him: see Bankruptcy Acts, 1883, ss. 30, 150; 1896, ss. 3, 10. As between debtor and creditor, however, the obligation is completely discharged; for a debt barred by the present Bankruptcy Acts or the Act of 1869 cannot be revived by a subsequent express promise to pay it, unless made for a new valuable consideration, or (it is presumed) by deed: see *Heather* v. *Webb* (2 C. P. D. 1), *Jakeman* v. *Cook* (4 Ex. D. 26).

It may be observed, in conclusion, that though the right of action, which is of the essence of a debt, be barred by lapse of time under the Statutes of Limitation, the obligation is not utterly discharged thereby. For the debt may be revived by an acknowledgment in writing signed by the party chargeable or his agent, or by some payment on account thereof. Indeed it has been laid down that, when the Statute of Limitations has taken effect, the debt still exists and the remedy alone is barred: *Courtnay* v. *Williams* (15 L. J. N. S. Ch. 204, 207). But this seems to go beyond what is correct. A debt appears to be nothing else than the right to sue for money due; and if this right be taken away, it does not appear that the debt can remain any longer in existence as a perfect legal obligation. It is held accordingly that a statute-barred debt cannot, as a rule, be set off against an enforceable debt or claim: *Remington* v. *Stevens* (2 Str. 1271), statute 9 Geo. 4, c. 14, s. 4; *Walker* v. *Clements* (15 Q. B. 1046), *Dingle* v. *Coppen* (1899, 1 Ch. 720). A statute-barred debt appears, however, to be recognized as an existing obligation in the following cases: An executor or administrator may, as is well known, lawfully pay the same, unless the question of the liability to pay has been referred to the court, or the estate is being administered by the court, and some party to the proceedings insist that the defence of the statute shall be taken (*Re Wenham*, 1892, 3 Ch. 59), or unless it has been judicially declared by a court of competent jurisdiction that the debt is barred by the statute: *Midgley* v. *Midgley* (1893, 3 Ch. 282). And if one who seeks to obtain payment of a legacy, or a residuary bequest, or a share of an intestate's estate were indebted to the testator or intestate, the amount of the debt must in equity be accounted for and taken in satisfaction *pro tanto* of the fund claimed, even though the debt were barred by statute: *Courtnay* v. *Williams* (*ubi supra*), *Re Cordwell's Estate* (L. R. 20 Eq. 644), *Re Akerman* (1891, 3 Ch. 212).

T. CYPRIAN WILLIAMS.

In the House of Commons on Monday Mr. Hogan asked the Attorney-General whether there was any system of rotation regulating the appearances of the representatives of Australia, Canada, and South Africa on the Judicial Committee of the Privy Council; and whether he could state the number of sittings of the Judicial Committee that had been attended by these colonial representatives since their appointment. The Attorney-General said no such system of rotation has been established. Sir Samuel Way, Chief Justice of South Australia, attended eleven sittings in 1897. Sir Henry de Villiers, Chief Justice of the Cape of Good Hope, nine sittings in 1897, and has regularly attended the meetings during the present sittings, which commenced on the 8th of May. Sir Henry Strong, Chief Justice of Canada, has attended twenty-eight sittings—viz., four in 1897, eleven in 1898, and thirteen in 1899.

REVIEWS.

BAILMENTS.

THE LAW OF BAILMENTS, EMBRACING DEPOSITS, MANDATES, LOANS FOR USE, PLEDGES, HIRE, INNKEEPERS, AND CARRIERS. By EDWARD BEAL, B.A., Barrister-at-Law. WITH NOTES TO CANADIAN CASES. By A. C. FORSTER BOULTON, Barrister-at-Law. Butterworth & Co.

Mr. Beal has spared neither industry nor ingenuity in the preparation of this work, which occupies a position intermediate between an ordinary treatise and a digest of cases. A treatise, when its author is of sufficient repute, is undoubtedly the most convenient form in which the law can be presented. The author has made it his business to examine the cases and extract from them the principles which he considers to be involved, and he fails in his duty if he does not present the result of his inquiries in clear practical order and in moderately readable form. The digest, on the other hand, is purely mechanical. Its mission is to furnish a guide to all the cases, but it does little towards providing the reader with the reasons on which they were decided, and it is of slight use unless reference can be readily made from it to the reports. Mr. Beal's volume is apparently intended to unite some of the advantages of a treatise with those of a digest, with the difference that instead of bare statements of facts and decisions he quotes at length from the judgments delivered. To do this for all the various matters which are included under bailments has naturally made the work a bulky one, but every effort seems to have been made by clear arrangement and suitable divisions and headings to make the work easy of access. It requires only a glance at its pages to see how many cases of importance have quite recently been added to the law. Thus the rights of the finder of a chattel have been discussed in *South Staffordshire Water Co.* v. *Sharman* (1896, 2 Q. B. 44), referred to at p. 72; the effect of the Factors Acts in enabling the purchaser under a hire and purchase agreement to dispose of the goods has been considered in *Helby* v. *Matthews* (1895, A. C. 471), referred to at p. 194; the extent of an innkeeper's lien has been defined by *Gordon* v. *Silber* (25 Q. B. D. 491) and *Robins & Co.* v. *Gray* (1895, 2 Q. B. 501), referred to at p. 326; and the liability of railway companies in respect of passengers' luggage has received the attention of the House of Lords in *Great Western Railway Co.* v. *Bunch* (13 App. Cas. 31), referred to at p. 591. Where, as in the case of the Factors Acts and the carriage of goods, the law depends on statutes, the terms of the statutes are, so far as necessary, incorporated in the text. The table of cases gives references to the various series of reports, and the dates are stated both there and in the text. The inclusion of notes to Canadian cases will doubtless insure for the book a favourable reception in the Dominion. Here we have no doubt that it will be found extremely useful, and lawyers are indebted to Mr. Beal for the great labour he has expended in its preparation.

BOOKS RECEIVED.

A Treatise on the Principles of the Law of Compensation. By C. A. CRIPPS, Q.C., M.A., B.C.L. Fourth Edition. Stevens & Sons (Limited). Price 25s.

CORRESPONDENCE.

THE CLERKS IN THE CENTRAL OFFICE.

[*To the Editor of the Solicitors' Journal.*]

Sir,—With reference to the answer given by Mr. Hanbury in the House of Commons last week respecting the clerks in the Central Office of the Supreme Court of Judicature, may I point out that although the Rigby Commission does not apply to them, a special commission which sat in 1887 under the presidency of the late Lord Coleridge to inquire into the working of the Central Office, recommended, amongst other things, compulsory retirement at sixty for junior clerks, and at sixty-five for first class clerks. Some of the recommendations which were detrimental to the interests of the third class clerks have been carried out, but no steps have been taken to introduce retirement.

Mr. Hanbury certainly did not magnify the hardships suffered by the third class clerks. Nearly half of them have served as such for periods ranging from fifteen to twenty years, while there are five with over twenty-five years' service, and notwithstanding this there are still six clerks who are over the age of sixty-five, three of whom have had more than *fifty* years' service.

Furthermore, petitions signed by a large majority of all the clerks in the Central Office have been forwarded from time to time to the Lord Chancellor praying for the introduction of compulsory retirement. Recently a letter has been sent to the Lord Chancellor, the Lord Chief Justice, and the Master of the Rolls, pointing out the fact that the President of the Probate Division has been able to cause

the retirement of clerks who are over the age of sixty-five in the Probate Registry, asking for relief to be given to them in a like manner.

It certainly seems strange that notwithstanding the recommendation of the Coleridge Commission, the expressed wish of a majority of the clerks themselves and the precedent afforded by Sir Francis Jeune, the heads of the Central Office have not yet been able to bring about a reform so reasonable and so necessary. VERITAS.

CASES OF THE WEEK.

Court of Appeal.

GENTLE *v.* FAULKNER. No. 1. 18th May.

LANDLORD AND TENANT—LEASE—COVENANT NOT TO ASSIGN—DEED OF ASSIGNMENT FOR BENEFIT OF CREDITORS—TENANT TO STAND POSSESSED OF LEASEHOLDS UPON TRUST FOR TRUSTEE OF CREDITORS—RIGHT OF LANDLORD TO RE-ENTER — NOTICE — CONVEYANCING AND LAW OF PROPERTY ACT, 1881 (44 & 45 VICT. c. 41), s. 14, SUB-SECTION 6 (1).

This was an appeal by the defendant against a judgment of Ridley, J. The action was to recover possession of a messuage with a shop on an alleged forfeiture of a lease. By a deed dated the 6th of December, 1897, the plaintiff demised to the defendant a messuage and shop for twenty-one years. The defendant covenanted that he would not (except by will) assign or underlet the demised premises without obtaining the consent of the plaintiff. It was provided in the deed that if and whenever there should be any breach or non-observance of any of the defendant's covenants therein contained, or if and when the defendant should become bankrupt or (*inter alia*) should execute an assignment for the benefit of his creditors it should be lawful for the plaintiff at any time thereafter to re-enter the demised premises. By an indenture dated the 6th of January, 1899, the defendant assigned to a trustee for the benefit of his creditors the whole of his real and personal property except leaseholds, and further declared that he would stand possessed of all leasehold property of or to which he was then possessed or entitled upon trust for the said trustee, and to assign and dispose of the same in such manner as the said trustee should from time to time direct. Notice of breach under section 14 of the Conveyancing and Law of Property Act, 1881, was sent and delivered to W. B. Keen, the trustee under the deed of assignment, for the benefit of creditors on behalf of the defendant. The trustee since the assignment had had possession of the shop and managed the defendant's business. Ridley, J., having taken time to consider his judgment, decided in favour of the plaintiff. He held that the declaration of trust of the leaseholds contained in the deed of assignment operated, since the Judicature Act, 1873, as an assignment, and that, therefore, there had been a breach of the covenant not to assign, and that the plaintiff was entitled to re-enter without giving the notice required by section 14, sub-section 1, of the Conveyancing Act, 1881, inasmuch as the case came within the exception of "a covenant against the assigning of the land leased" contained in sub-section 6 (1) of that section. From this judgment the defendant now appealed, and on his behalf it was contended that the covenant not to assign was a covenant not to execute a legal assignment, and that the deed of assignment and the declaration therein as to the leaseholds was not a breach of such covenant; and further, that notice of re-entry must be served on the lessee before the lessor could re-enter, and this not having been done, the plaintiff was not entitled to succeed.

THE COURT (A. L. SMITH, VAUGHAN WILLIAMS, and ROMER, L.JJ.) allowed the appeal.

A. L. SMITH, L.J.—The covenant not to assign contained in the lease meant a covenant not to make a legal assignment. The defendant, when he executed an assignment for the benefit of his creditors, expressly said he assigned everything except leaseholds. How could that be said to be an assignment of his leasehold premises? The plaintiff had not proved a breach of the covenant. Then another point had been raised—namely, whether the defendant by executing this assignment for the benefit of his creditors had broken a condition against the disposal of the land leased so that the lessor was entitled, under section 14, sub-section 6 (1) of the Conveyancing Act, 1881, to re-enter without giving the lessee any notice. The lessor could not do so unless there was an express covenant not to assign and a breach of such covenant was proved. But here no breach had been proved, and therefore it was necessary in this case to serve notice of re-entry on the defendant. This had not been done. The notice had only been given to Keen and therefore the notice was not sufficient.

VAUGHAN WILLIAMS, L.J., agreed.

ROMER, L.J., in giving judgment, said he agreed. A covenant against assigning means a legal assignment, and such a covenant was not broken by a declaration of trust. It had been contended that, since the Judicature Act, 1873—section 24, sub-section 4, of which provided that the courts of common law should recognize equitable estates—a declaration of trust had the effect of a legal assignment. That was not so. Sub-section 6 (1) of section 14 of the Conveyancing Act deals with two classes of covenants or conditions (1) against the assigning, underletting, parting with the possession, or disposing of the land leased, and (2) as to forfeiture on the bankruptcy of the lessee. The lease in question contains conditions of both these classes. In no true sense can it be said that a proviso against making an arrangement with creditors is within the second class. Further, the notice given was not sufficient. The lessee was beneficially interested, and ought to have been served. Appeal allowed.—COUNSEL, *H. Tindal Atkinson* and *T. H. Carson*; *Witt*, Q.C., and *F. N. Keen*. SOLICITORS, *Robbins, Billing, & Co.*, for *M. T. Hodding*, St. Albans; *Hannay & Reynolds*.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

WELSBACH INCANDESCENT GAS LIGHT CO. *v.* NEW SUNLIGHT INCANDESCENT CO. No. 2. 16th May.

PRACTICE—INTERROGATORIES—OFFICER OF COMPANY—KNOWLEDGE—MATTERS PREVIOUS TO FORMATION OF COMPANY — COURSE OF EMPLOYMENT — SUFFICIENCY OF ANSWER—R. S. C., XXXI. 5, 24.

This was an appeal from Byrne, J., in an action for infringement of a patent. The plaintiff company was incorporated in 1897, and acquired the business and assets of an old company as a going concern. The officers and servants of the old company were continued in the employment of the plaintiff company. The defendants, in their particulars of objection, stated want of novelty on the ground of user of the invention in question by the old company in 1891 and 1892, before the patent was taken out. Byrne, J., gave leave to the defendants to interrogate the secretary of the plaintiff company as to the use of the invention in 1891 and 1892 by the old company. The secretary, by his answer, stated that he had no personal knowledge whatever; that he had made inquiries of the directors, officers, servants, and agents of the plaintiff company as to what knowledge they had acquired in the course of their employment by the plaintiff company, and had been unable to obtain any information from them, they informing him that, as such directors, officers, servants, and agents, they had no knowledge of the matters. He also stated that he was advised that he was not bound to make inquiries of any persons who might happen to be directors, officers, servants, or agents of the plaintiff company as to any knowledge or information they might possess accidentally not in the course of their employment and not in the ordinary course of their business as such; and he had therefore, not made such inquiries. The defendants applied for an order requiring the secretary to give a further and better answer to the interrogatories, and Byrne, J., made an order to that effect. The plaintiff company appealed.

THE COURT (WEBSTER, M.R., and RIGBY and COLLINS, L.JJ.) allowed the appeal.

WEBSTER, M.R.—The question is whether an officer of a company who has been ordered to answer interrogatories is bound to make inquiries of persons from whom he ought to seek information as to matters which arose before the company was formed. Byrne, J., has decided that he is, but I am of opinion that the learned judge has gone too far. In my opinion, an objection such as has been taken by the officer of the plaintiff company will be effectual, and if he has honestly made investigation as to the affairs of the company, he is not bound to inquire as to matters which occurred before the company was formed, or as to matters which may have come to the knowledge of servants of the company in other capacities than as servants of the company. Their knowledge must be knowledge as to the affairs of the company, and not knowledge as to anything else. It has been suggested that rule 24 of order 21 enables us to decide this question. I do not think there are any words in any of the rules which help us, and in my judgment rule 24 was not meant to determine this question at all. I think the solution of the question rests on this particular ground, what is the position of the person who answers the interrogatories? It seems to me that whether you speak of an individual or of a company, the reason why a person answering interrogatories is bound to answer only as to his own personal knowledge or knowledge acquired by his servants in the course of their employment is that an answer to interrogatories is an admission on the part of the party answering or at all events an answer by which he is bound. The defendants here have said that they do not want to take this answer as an admission, but only as giving them information. I do not know any authority for this, and it seems to me that such a practice might be dangerous. I think I should have come to this conclusion without previous authority, and I do not know that there is any direct authority, but it seems to me that the reasoning of Smith, L.J., in *Chaddock v. British South Africa Co.* (44 W. R. 658; 1896, 2 Ch. 159) ought not to be lightly disregarded. He says there: "I think the meaning of ord. 31, r. 5, must be that if a judge thinks that a member of a company is in such a position with regard to a company that he is a proper person to answer the interrogatories on their behalf, he may order him to do so, and that his answers will in that case bind the company." I do not think that the arguments drawn from the old practice can prevail, but as I understand the old practice it depended to a large extent on the view that the person answering had to search his conscience so as to make his admissions binding on him. Though possibly in *Bolckow v. Fisher* (31 W. R. 235, 10 Q. B. D. 161) the learned judges had not this argument in their minds, they do say that a man is bound to inquire of his servants or agents as to their knowledge, but not as to that which was only known to them accidentally and not in the ordinary course of business. It seems to me that the principle at the bottom of this distinction is that you are to get the knowledge of a party from the persons who have the knowledge, but not to use interrogatories to get at some indirect knowledge of the persons who have to answer them. The question of principle is clearly raised in this case and the appeal ought to be allowed.

RIGBY and COLLINS, L.JJ., delivered judgments to the same effect.—COUNSEL, *Moulton*, Q.C., *T. Terrell*, Q.C., and *A. J. Walter*; *Bousfield*, Q.C., and *Neill*. SOLICITORS, *Faithfull & Owen*; *Michael Abrahams & Co.*

[Reported by J. I. STIRLING, Barrister-at-Law]

***Re* ELY. *Ex parte* THE TRUSTEE.** No. 2. 18th May.

BANKRUPTCY — FRAUDULENT TRANSFER OF BUSINESS TO COMPANY—AVOIDANCE BY TRUSTEE — CONVERSION — WAIVER OF TORT — ACCOUNT AGAINST COMPANY AND DIRECTORS—NO PROFITS REMAINING IN HANDS OF DIRECTORS—LIABILITY OF DIRECTORS TO ACCOUNT.

This was an appeal in bankruptcy from a decision of the Divisional Court (Wright and Phillimore, JJ.) varying the decision of the county court judge at Poole, and raised an important point as to the personal liability of the directors of a company in cases in which they have been guilty of a conversion on behalf of their company. The bankrupt Ely formerly

carried on a drapery business at Bournemouth, and was indebted in 1899 to the firm of McArthur & Co. in a sum of about £20,600 On the 8th of August McArthur & Co. commenced an action against Ely for £809 due to them on three dishonoured bills. On the 4th of September Ely agreed with one Roantree for the sale to him of his business in order to convert it into a limited company. On the 25th of September the company was registered under the title of Stephen Ely & Co. (Limited); and on the 26th of September they adopted the contract of sale already mentioned of the 4th of September. On the 29th of September judgment was obtained against Ely in the action commenced against him at the suit of McArthur & Co., and on the 20th of November Ely was adjudicated a bankrupt in proceedings based upon this judgment. On the 4th, 8th, and 26th of December various transfers of the bankrupt's property were made to the company in pursuance of the agreement of the 4th of September. The county court judge on the application of the trustee (1) set aside the sale to the company carried out in pursuance of the agreement of the 4th of September, on the ground that the same was a fraudulent conveyance under section 4, sub-section 1 (*b*), of the Bankruptcy Act, 1883; (2) declared that the business of the bankrupt was vested in the trustee as from the 4th of September; and (3) ordered that (*a*) the company should deliver up and pay to the trustee the property and assets of the bankrupt, and that (*b*) each of the directors should deliver and pay to the trustee all of such property and assets as were then or had been, and to account for such parts thereof as had been but were not then, in his possession or control. The Divisional Court, whilst confirming the rest of the judgment, varied it so far as related to the personal liability of the directors, on the ground that these latter had been guilty of no personal misconduct, and that at the date of the proceedings they retained in their own hands none of the proceeds of the bankrupt's business, but had paid them all over to the company. Against this variation the trustee in bankruptcy now appealed; and it was argued on his behalf. (1) that in cases of conversion the injured party was at liberty either (*a*) to proceed against the tort-feasor for damages in tort; or (*b*) to elect to treat the latter as his agent, and claim from him an account for moneys had and received: *Smith* v. *Baker* (L. R. 8 C. P. 350). He was at liberty, moreover, to proceed against those who had converted as agents equally with those who had converted as principals: *Stephens* v. *Elwall* (4 Maule & Sel. 259), *McEntire* v. *Potter* (37 W. R. 607, 22 Q. B. D. 438, at p 441), *Barker* v. *Furlong* (39 W. R. 621; 1891, 2 Ch. 172), *Consolidated Co* v. *Curtis* (40 W. R. 426; 1892, 1 Q. B. 495, at p. 497 (distinguishing *Turner* v. *Hockey*, 56 L. J. Q. B. 301)), *Betts* v. *De Vitre* (16 W. R. 529, 5 New Reports 165), Bullen and Leake on Pleading (5th ed., 1897), p 300. The innocence of the tortfeasor was immaterial (*Hollins* v. *Fowler*, L. R. 7 H. L. 757); and here, too, it was submitted that the directors had notice. Reference was also made on the part of the appellants to *Smith* v. *Sleap* (12 M. & W. 585) and *Re Hirth* (47 W. R. 192; 1899, 1 Q. B. 612). On the part of the respondents it was contended that to ask the directors to account for moneys which they had only received as agents and had duly handed over to their principals was practically to sue them for damages, and that it was not now open to the trustee, having once elected to proceed by way of account, to proceed against the directors in tort: *Smith* v. *Hodson* (4 T. R. 211), Smith's Leading Cases (9th ed.), II., p. 138; *Ex parte Vaughan* (33 W. R. 151, 14 Q. B D. 25). The appellants, however, in their reply maintained that there had never been any such election: *Rice* v. *Reed* (1900, 1 Q. B. 54).

THE COURT (WEBSTER, M.R., RIGBY and COLLINS, L.JJ.) disallowed the appeal.

WEBSTER, M.R.—Some very important questions of law have arisen in the present case, but I do not feel it necessary to deal with them all. It is admitted that no profits of the goods that have been sold have remained in the possession or pockets of the directors themselves—indeed, the directors have never claimed any possession of them in their own right. Under those circumstances is there any claim which can be enforced against the directors which can justify us in calling on them to account? In this case I think that the fair result of what happened is this, that the trustee disaffirmed the conveyance to the company and claimed that the business was his own. Under those circumstances he has a claim against the company for a real account of what they have done. I cannot see that after having claimed from the company an account of the goods they have sold, and after having admitted that the directors have made no personal profit, he is entitled to call upon the latter to account. The decision of the Divisional Court must be affirmed.

RIGBY, L.J., concurred.

COLLINS, L.J.—I am of the same opinion. So soon as the transaction by which this company seemed to acquire a property in the goods of the bankrupt has been declared void, we arrive at the following result. The company has been carrying on a business which belonged to the trustee—which was not their own at all. That being so, the trustee is at liberty to say: I am in a position to sue you in tort, or, in the alternative, to call you to account for money had to my use. If he choose to proceed in tort, the facts would justify judgment against the company and its directors alike. If he choose to proceed by way of account, dealings which, without his assent, would be unlawful, are not unlawful now. He has chosen to proceed by the latter course. But at this point another fact is introduced into this discussion. It is admitted that the directors have paid over everything that they have received. To ask them to account for this now would be inconsistent with the alternative that the trustee has adopted. The two states of things cannot co-exist.—COUNSEL, *Neville*, Q.C., and *Muir Mackenzie*; *Herbert Reed*, Q.C., and *Cooper Willis*; *E. Clayton*. SOLICITORS, *Phelps, Sidgwick, & Biddle*; *A. Marchant*; *Ward, Perks, & Mackay*.

[Reported by J. E. MORRIS, Barrister-at-Law.]

High Court—Chancery Division.

Re **HOFFE'S ESTATE ACT, 1855.** Kekewich, J. 16th May.

PETITION—DISTRIBUTION OF FUND IN COURT—RECTIFICATION OF DEED—JURISDICTION—ASSIGNMENT—DEFECTIVE TITLE—SUBSEQUENT ACQUISITION OF GOOD TITLE.

Petition for payment out. In 1884 P. R. Hoffe, believing that he was entitled to one-sixth, though in fact only entitled to one-ninth, of the fund in court, purported to assign his one-sixth share to one Upcraft. In 1896 P. R. Hoffe became entitled to one-sixth of the fund. The petitioners asked that the fund might be distributed on the footing that one-ninth only of the fund passed under the assignment of 1884 to Upcraft. The respondent Upcraft and his mortgagee claimed the whole of the one-sixth share.

KEKEWICH, J., said: The question here depends upon the effect of the deed of the 24th of May, 1884, which purports to assign one-sixth share of the petitioner Philip Rideout Hoffe, though he was only entitled to one-ninth. It might be said that in order to determine this question the court must decide that the deed ought to rectified or set aside. This gives rise to an argument whether a complete distribution of the fund can be made on petition. Reference was made to *Re Bird* (3 Ch. D. 214) and *Lewis* v. *Hillman* (3 H. L. C. 607), in each of which cases the court saw its way to determine on petition dealing with a fund in court questions which are generally raised in an action. In each of those cases the petition was presented under the Trustee Relief Act, and in *Lewis* v. *Hillman* the Lord Chancellor took care to point out that the express provisions of that Act made it unnecessary to file a bill, unless there was urgent reason for such procedure. Here the money was paid in under a private Act, and the considerations which prevailed in *Lewis* v. *Hillman* are not directly applicable. Nevertheless, the court should be shrewd to overcome objections to deciding on petition any questions concerning the distribution of a fund in court, and even if there were more difficulty here than really exists I should be extremely unwilling to put the parties to the expense and delay of an action. On reflection I think that a conclusion as to the rights of the parties is possible on consideration of the deed of assignment and the subsequent deeds without inquiry whether any case is made for rectification or for restoring the parties to their original position. I may, however, add that rectification and restoration seem to me alike impossible. Under the settlement of the 17th of June, 1845, Philip Rideout Hoffe, the assignor, was at the date of the assignment entitled to one-ninth. That the assignment passed this one-ninth which the assignor actually had is beyond question, as is also the intention to sell and purchase one-sixth. The property comprised in the settlement was real estate and this character was preserved on conversion by the private Act. Therefore the three shares which had vested in the deceased infant devolved on the eldest son, who executed a deed of the 4th of April, 1896, under which each of the surviving children became entitled to one-sixth of the fund. The respondent Upcraft, the assignee under the deed of the 24th of May, 1884, and his mortgagee claim the entire one-sixth of the fund, and in my judgment their claim is well founded. P. R. Hoffe assigned as beneficial owner, and the covenants implied in such an assignment by the Conveyancing Act are therefore imported into the deed. Probably the claim of the assignee might be rested on that ground; but I prefer, as Shadwell, V.C., did in *Noel* v. *Bewley* (3 Sim. 103), to take the broader ground and to hold that though the assignment was of a defective title, yet as the assignor afterwards acquired a good title to one-sixth this court will make that good title available to make the assignment effectual. My conclusion therefore is that the one-sixth belongs to the assignee and his mortgagee.—COUNSEL, *Fawcus*; *P. F. Wheeler*. SOLICITORS, *Lewis & Sons*; *William Sharp*.

[Reported by S. E. WILLIAMS, Barrister-at-Law]

Re **THE DUKE OF RUTLAND'S SETTLED ESTATES THE DUKE OF RUTLAND** *v.* **THE MARQUIS OF BRISTOL.** Byrne, J. 11th and 15th May.

SETTLED LAND—POWER UNDER A SETTLEMENT APART FROM THE SETTLED LAND ACTS, 1882 TO 1890, FOR TENANT FOR LIFE TO GRANT BUILDING LEASES OF SURFACE RESERVING THE MINERALS BENEATH.

Adjourned summons. This was a summons taken out by John Henry, Duke of Rutland, asking for a declaration that the duke, being tenant for life under a certain indenture of settlement dated the 6th of June, 1853, had power under the Settled Land Acts, or under the said indenture of settlement, to grant leases of the settled estates for building purposes, reserving the minerals under the land. The settlement of 1853 contained, amongst other things, the following powers: "It shall be lawful for the said duke" (a predecessor in title of the present duke) "during his life, and also for each of his said three sons and for his said grandson, as and when each son or grandson shall be in the actual possession of and entitled to the receipt of the rents and profits of the settled premises during the life of such son or grandson, and afterwards for the trustees or trustee during the minority of any son of any of such tenants for life who, if of full age, would, for the time being, be entitled to the possession or the receipt of the rents and profits of the said premises by any indenture or indentures to limit or appoint by way of demise or lease all or any part or parts of the same premises with the appurtenances" (except certain lands therein mentioned) "to any person or persons for any term or number of years absolute, not exceeding twenty-one years, to take effect in possession, and not in reversion or by way of future interest, so as there shall be reserved on every such demise or lease the best and most improved yearly rent or rents, to be incident to the immediate reversion that can or may be reasonably gotten without taking a fine," &c., "and so as there be contained in every such limitation

or appointment by way of demise or lease a condition for re-entry," &c., "and so as the lessee or lessees do execute a counterpart thereof and do thereby covenant for the due payment of the rent or rents thereby respectively reserved and to be not made dispunishable for waste. Provided also that it shall be lawful for the person or persons for the time being empowered to make such limitation or appointment by way of demise or lease as aforesaid to demise or lease or enter into any contract or agreement in writing for demising or leasing for any term or number of years not exceeding ninety-nine all or any part or parts of the said settled premises" (except as aforesaid) "unto any person or persons who shall improve the premises to be comprised in such demise or lease or in such contract or agreement as aforesaid by erecting and building any new house or houses or other buildings or by rebuilding, repairing, enlarging, or improving any houses, erections, or buildings for the time being standing on the lands or premises or any part thereof or shall covenant or agree so to do within a reasonable time to be specified in such demise or lease or contract or agreement as aforesaid so as there be reserved the best yearly rent or rents to be incident to the immediate reversion that can be reasonably gotten without taking a fine," &c., and with a provision for re-entry and all proper and usual covenants. "Provided also that it should be lawful for the person or persons for the time being empowered to make such limitation or appointment by way of demise or lease for twenty-one years as aforesaid to grant, let, or lease in possession to any person or persons for any term not exceeding sixty years, any mines of coal, lead, tin, copper, iron, ironstone, or other materials or substances, or quarries, pits, or beds of marble, granite, slate, limestone, or other stone, clay, or earth, either opened or not opened, and either with or without any messuages, buildings, lands, kilns, ovens, furnaces, or hereditaments convenient to be held therewith," &c., or to make brick, &c., "and to grant such liberties, licences, power, and privileges, for digging, working, getting, rendering merchantable, and disposing of any such coal," &c., "in such manner and under the reservations of such rents, tolls, duties, royalties, or reservations, by the acre, ton, or otherwise, and under such agreements and upon such terms as are or shall be usual in such cases in the county or places where such mines or quarries shall be situate as the person or persons for the time being exercising this present power shall think proper, the said rents, tolls, duties, royalties, and reservations to go and be reserved and paid to such person or persons respectively for the time being as shall be entitled to the freehold or inheritance in possession of the said settled premises." Successive tenants for life under the settlement had been in the habit of granting building leases reserving the minerals, but on negotiating with a proposed tenant for a building lease, the tenant refused to take a lease of certain of the settled lands on the ground that as the mines under the lands proposed to be leased had already been let to a colliery company, the present tenant for life had, according to the decision in *Newell and Nevill's Contract*, no power to lease the surface. Hence the present summons to determine whether the tenant for life had such power. During the argument a discussion arose as to whether all parties interested were represented in court, and it was held that the trustees of the settlement, who appeared by counsel, sufficiently represented interests other than those of the tenant for life. The following authorities were referred to during the argument: Davidson's Precedents, 2nd ed (1864), vol. 5, part 1, pp. 150 and 259; Bythewood and Jarman on Conveyancing, 3rd ed., vol. 4, p. 614; SOLICITORS' JOURNAL, vol. 44, p. 2; *Newell and Nevill's Contract* (1900, 1 Ch. 90); *Dayrell* v. *Hoare* (12 Ad. & Ell. 356); *Buckley* v. *Howell* (29 Beav. 546); *Cockerell* v. *Cholmeley* (10 B. & C. 564); *Smith* v. *Jersey* (2 Brod. & Bing. 597 to 610); *Re Gladstone* (44 SOLICITORS' JOURNAL 448).

May 15.—BYRNE, J.—In this case a summons has been taken out asking whether under the powers of the Settled Land Acts or under the powers contained in a certain settlement there is a power to grant leases of the settled estates for building purposes reserving the minerals under the land? As a matter of fact a summons was taken out prior to a decision of the Court of Appeal in the case of *Re Gladstone*, a note of which appears in the *Weekly Notes* for the 12th of May, 1900, and the question in that portion of the summons so far as it relates to the powers under the Settled Land Acts does not now arise. The question I am asked to determine is whether the tenant for life has power to grant leases of this description reserving the minerals. Under the settlement there are very full powers given and particularly there is a power in these terms. [His lordship proceeded to read the clauses in the settlement which are material to the present case, and continued:] The power is extremely full in terms, and probably, but for a recent doubt suggested in the case of *Re Gladstone* before it was settled in the Court of Appeal, this summons would not have arisen. I am of opinion that it is quite clear that there is a power to grant building leases reserving minerals under the land under such a power as is contained in this settlement. With regard to the cases of *Dayrell* v. *Hoare* and *Buckley* v. *Howell*, those have been dealt with by the late Master of the Rolls (Sir N. Lindley) in the case of *Re Gladstone*, and I need add nothing more with reference to them. With regard to the case of *Cockerell* v. *Cholmeley* (10 B. & C. 564) there was in that case a power given to trustees to sell an estate with the consent of the tenant for life. The power was to sell all or any part either together or in parcels, and it was held in that case the trustees could not sell that estate exclusive of the timber growing upon it, leaving to the tenant for life by the same deed power to sell wood and underwood at separate prices. It was held in that case that the power was not well executed, but that has no relation to the present case. I may mention that to decide otherwise would lead to a most extraordinary result, and one that never could have been thought of by the framer of this settlement. When a tenant for life comes into possession and he finds mining leases existing over a portion of the estate, is it to be said that he is not to be entitled to grant building leases if persons are willing to take building leases of the land under which those mines are? The case, in my opinion, is quite clear, and, if any authority were wanted on the point, the case of *Re Gladstone* affords such authority. There will be a declaration therefore, that the applicant, the duke, under the power contained in the indenture of settlement, has power to grant building leases reserving the minerals. The trustees to take the costs out of the capital in their hands. —COUNSEL, *Vaughan Hawkins; Dighton N. Pollock.* SOLICITORS, *Eyre, Dowling, & Co.*

[Reported by E. LEIGH RAMSBOTHAM, Barrister-at-Law.]

Re **EDWARDS. FIELDINGS (LIM.)** *v.* **FRANKLIN.** Byrne, J. 19th May.

TRUST—DEPOSIT BY EXECUTOR AT A BANK—BANK AS TRUSTEE—NOTICE—INJUNCTION.

Trial of action. J. E. by his will, and a codicil thereto, directed that the residue of his real and personal estate should be realized and paid into the County of Gloucester Bank to the credit of "the beneficiaries under the will of James Edwards," and the annual produce thereof paid to his daughter N. B. during her life, and after her decease the *corpus* thereof to be equally divided amongst all his grandchildren, children of his said daughter N.B. and of his son H. E., living at the testator's decease. The testator died on the 4th of October, 1888, leaving N. B. and seven of her children, and five children of H. E., him surviving. On the 24th of October, 1888, the will was proved by M. E. and the defendant Franklin. In 1889 M. E. and the defendant Franklin drew a cheque for £1,375 upon an account standing in their names at the County of Gloucester Bank at Cheltenham as the executors of James Edwards, deceased, in favour of "the beneficiaries under the will of James Edwards, deceased," and desired to place it to the credit of a deposit account similarly intituled, but the bank refused to do so, and the executors subsequently drew a cheque for the same amount on the same account, but in favour of N. B. and each of the twelve grandchildren of J. E. who were living at the testator's death; the names of all the thirteen people (most of whom were infants) being written upon the cheque. There was also written on the cheque a direction that the bank should pay the interest on the £1,375 (which was placed to a deposit account) to N. B. for her life. The bank accepted the cheque, and placed the amount to the credit of a deposit account in the names of the tenant for life and each of the twelve named grandchildren and annexed a direction to pay the annual interest to N. B., the tenant for life. M. E. died, leaving the defendant Franklin sole surviving executor and trustee of the will of J. E. By two deeds of assignment dated respectively the 24th of April, 1893, and the 13th of December, 1894, two of the grandchildren—namely, E. C. B. and J. E. B., assigned their interests under the testator's will to the plaintiff company, and notices of these assignments were duly given to the bank and to the legal personal representatives of the testator. The plaintiffs, under the impression that N. B. was dead, applied to have the shares of their assignors, E. C. B. and J. E. B., paid over to them, but the defendant Franklin merely referred them to the bank and the bank refused to acknowledge the assignments of 1893 and 1894 and stated that it would not pay over the £1,375 or any part of it, except on the signature of the twelve grandchildren named in the account, or, if any of them were dead, then of the survivors or survivor, and it refused to recognize the plaintiffs at all. It was afterwards discovered that N. B., the tenant for life, was still alive. The County of Gloucester Bank was afterwards taken over by the defendants Lloyd's Bank (Limited). For the plaintiffs it was contended that the defendant Franklin had committed a breach of trust in not paying the money either to the bank to the account directed by the testator, or, if the bank refused to open such an account, then into court, which would have taken such an account. As to the bank, it had notice of the trusts upon which the money was held and had accepted those trusts. It had fulfilled those trusts from the time the account was opened to the present day. If an individual had acted as the bank had acted he would clearly have been held to be a trustee, and there was no reason why the bank should escape from being held to be in a similar position. As the tenant for life was still alive, the plaintiffs asked for a declaration that they were entitled, subject to her life interest, to two-twelfths of money held by the bank, and that the bank took with notice of the trust, and for an injunction restraining the bank from paying over the whole of the money to the survivors of the twelve grandchildren of the testator, if any of them (as there was some evidence to show) were now dead, and that the defendant Franklin was not warranted in depositing the money belonging to the testator's estate in the way he had done, and had committed a breach of trust. Counsel for the defendants were not called upon.

BYRNE, J., held that the action was unjustifiable and that the plaintiffs were entitled to no relief against the executor. The bank had an account standing in the names of its customers which would in due time be honoured. When the money came into the customers' hands they, the customers, would be bound to deal with it as directed by the will. They were the legal owners of the fund. It was to be observed that not one of the persons in whose names the account stood was before the court. The action had been misconceived. Dismissal with costs.—COUNSEL, *Ashton Cross; Dickinson; Levett*, Q.C., and *Lacey Smith*. SOLICITORS, *Windybank, Samuell, & Behrend; Crowders, Vizard, & Oldham*, for *Ticehurst & Sons; Hickin, Smith, & Capel Cure*, for *S. B. Billings*, Cheltenham.

[Reported by R. LEIGH RAMSBOTHAM, Barrister-at-Law.]

ROSENBAUM *v.* **BELSON.** Buckley, J. 16th and 17th May.

VENDOR AND PURCHASER—PRINCIPAL AND AGENT—LAND—AUTHORITY TO SELL—BINDING CONTRACT.

This was an action by a purchaser for specific performance of an agreement entered into by estate agents to sell houses, and raised the question

whether the instructions given by the vendor to the agents to sell the houses for him gave them the power to enter into a contract for sale binding him. The defendant, a shoe manufacturer, as the owner of the leasehold houses in question, on the 4th of December, 1889, gave the following written instructions to Messrs. Dickson & Newman, auctioneers and land agents: "Please sell for me my houses 75, 77, 79, 79A, 81, 83, Wellesley-street, Stepney Green, and I agree to pay you by way of commission the sum of 2½ per cent. on the purchase price accepted." Messrs. Dickson & Newman accordingly sold the houses to the plaintiff, and they and he entered into a short written agreement of a simple character dated the 11th of December, 1889, stating that the plaintiff had become the purchaser of the property for £785, and he paid them £78 deposit, for which they gave him a receipt. The defendant having refused to complete the purchase, the plaintiff brought this action. The defendant contended that he had not given Messrs. Dickson & Newman authority to enter into a binding contract for sale, but only to negotiate a sale, and relied on the case of *Chadburn* v. *Moore* (67 L. T. 257, 61 L. J. Ch. 674). The plaintiff contended that the authority given was sufficient, and also gave evidence that the defendant had given express verbal authority to the estate agents to enter into the contract. This was denied by the defendant.

BUCKLEY, J.—It is contended on behalf of the defendant that an agent for sale has not authority to sign a contract unless express authority to sign a contract, as distinguished from authority to sell, is proved. I think that is not the law. A sale *primâ facie* means a sale effectual in point of law, including the execution of a contract where the law requires a contract in writing. I do not find anything in the circumstances of this case which induces me to say that the word "sell" here means less than this. The authorities upon the point are few. In *Hamer* v. *Sharp* (23 W. R. 158, L. R. 19 Eq. 103) the authority was "to procure a purchaser"; in *Godwin* v. *Brind* (17 W. R. 29, L. R. 5 C. P. 299*n*) the advertisement was for persons "to treat and view"; in *Chadburn* v. *Moore* (67 L. T. 257, 61 L. J. Ch. 674) the instructions, which were verbal, were to "find a purchaser"; in *Prior* v. *Moore* (3 Times Rep. 624) the owner instructed an estate agent "to place the property upon his books for sale." In these cases it was held that the agent was not authorized to sign a contract. None of these cases covers the present one. *Hamer* v. *Sharp* did not decide that the agent had not authority to enter into any contract for sale, but only not into the one he actually did; and in *Saunders* v. *Dence* (29 SOLICITORS' JOURNAL 356, 52 L. T. 644) Field, J., pointed all this out. There is a material difference between an authority to find a purchaser and an authority to sell. If a power of attorney were given to A. B to sell an estate, surely that would empower him not only to negotiate a sale but also to conclude an agreement for sale. There is no allegation here that the agreement entered into was not a reasonable and proper one. I find also, as a matter of fact, that the defendant did verbally authorize the land agents to enter into a contract to sell the land I therefore make a decree for specific performance.—COUNSEL, *Jolly; Montefiore.* SOLICITORS, *Brighten & Lemon; J. B. Sorrell, jun.*

[Reported by NEVILLE TEBBUTT, Barrister-at-Law.]

High Court—Queen's Bench Division.

THE ATTORNEY-GENERAL *v.* THE JEWISH COLONIZATION ASSOCIATION AND ANOTHER. Div. Court. 8th, 9th, and 16th May.

REVENUE—ESTATE AND SUCCESSION DUTY—COMPANY REGISTERED IN THE UNITED KINGDOM—REGISTERED OFFICE IN LONDON—PROPERTY SITUATED ABROAD—INCOME ADMINISTERED ABROAD.

Information by the Attorney-General. This was an information claiming estate and succession duty on the death of Baron de Hirsch de Gereuth upon property, in respect of which he had made a disposition in favour of the Jewish Colonization Association. The Jewish Colonization Association was on the 10th of September, 1891, formed into a company under the Companies Acts, 1862 to 1890, by a certificate of the Board of Trade. On its being proved that no portion of the income was intended to be used as profits to its members it was registered under section 23 of the Companies Act, 1867, without the addition of the word "limited." Its objects were, stated generally, to assist the emigration of Jews from any parts of Europe or Asia to other parts of the world, and to form colonies for their reception. The office was to be, and was, in London. By article 25 of the articles of association its affairs were to be under the general control of a council of administration, consisting of not more than six nor less than three persons—none of whom were required to be members of the company—who were required to be elected by the company in general meeting, and to hold office for five years. The nominal capital of the company was to be £2,000,000, in 20,000 shares of £100 each, of which 19,992 were allotted to Baron de Hirsch. The seventh clause of the memorandum of association provided that if, in the event of a winding up or dissolution of the company, there remained any property it should not be distributed among the members of the company, but be transferred to some institution with objects similar to those of the company, and that if such institution should not be selected by the members at or before the time of the winding up or dissolution it should be selected by the judge of the High Court of Justice having jurisdiction in that behalf. By article 18 of the articles of association the first general meeting was to be held within four months after the incorporation, and subsequent general meetings were to be held once at least in every year in London, or such other place as the council might from time to time determine, and the council might at any time convene an extraordinary general meeting. The first general meeting was held on the 14th of October, 1891, at the offices of the company in London; and at this meeting Baron de Hirsch was elected chairman of the council, and resolutions were passed approving two sets of rules defining the duties and powers of the council. Under these the directors were to be subject to the control of the council, and to exercise all such powers of the company as were not expressly reserved to the company in general meeting. The meetings continued to be held at the registered office in London, but the business there transacted was, until after the death of Baron de Hirsch on the 21st of April, 1896, of a formal character. The council held their meetings in Paris, and at these meetings they, by virtue of the articles of association and of the rules, conducted its affairs. On the 22nd of July, 1892, at a meeting of the council, Baron de Hirsch proposed to hand over to the association various securities, on condition that he was allowed by them during his life to have the income resulting therefrom and from any which might be substituted for them, and the council resolved to accept the gift and to affix the seal of the association thereto. On the 26th of August, 1892, in pursuance of this resolution, an indenture was executed by Baron de Hirsch and by the association, which recited that the donor had agreed to give to the association and the association had agreed to accept the stocks, shares, and securities mentioned in the schedule on the terms and conditions thereinafter expressed, and the association covenanted with the donor, *inter alia*, that the association would during Baron de Hirsch's life deal with the investments of the property as the baron should from time to time direct; that the association would pay the income of the investments to the baron; and that the association would, after the death of the baron, apply the property for the promotion of the emigration of Russian Jews from Europe to agricultural colonies in America and to other similar purposes. At about the same time the stocks, shares, and securities mentioned in the schedule were duly transferred by direction of Baron de Hirsch to the account of the association with the several banks, and the council paid the income accruing thereon to Baron de Hirsch during his life. All the securities were transferable by delivery. Baron de Hirsch de Gereuth died on the 21st of April, 1896, domiciled in Austria. The Crown claimed succession duty and estate duty on the ground that the succession had descended by English law, and that by that law the trust must be administered. *Per contra* it was contended that duty was not payable because (1) the property was situated abroad; (2) it was settled by a foreigner domiciled abroad; (3) the deed was executed abroad; and (4) the deed was executed in favour of foreigners.

THE COURT (RIDLEY and DARLING, JJ.) held that the Crown must succeed in its contention. From an examination of the authorities it was clear that it was not necessary to assume that in order to make duty payable the domicil must be English and the property situated in England. Further, it was not material that the deed was executed abroad. The deed was an English deed. It purported so to be. Baron de Hirsch and the association were alike described in it as resident in England, and the registered office of the latter was stated to be in London. It must therefore be treated as an English document. As regards the fourth point, that the deed was executed in favour of foreigners, that also, if true, would not be material, according to the case of *Re Lovelace's Settlement* (7 W. R. 575, 4 De G. & J. 340), in which both predecessor and successor were domiciled abroad. It was not correct to say that the beneficiaries of the trust were the successors on whom the tax would fall. They were not in the position of a *cestui qu trust*. Nor was the council the successor. It was the company that had become beneficially entitled on the death of Baron de Hirsch. Until that event the income had to be paid to him through the persons authorized by the company to do so. After that event the income is dealt with by the same persons on the same authority, but freed from the life interest. It was argued that the domicil of the company was French because the meetings of the council had been held in Paris, and *Cesena Sulphur Co.* v. *Nicholson* (25 W. R. 71, L. R. 1 Exch. D. 428) was quoted on this point. So far as that decision went it was not against the view that this company was domiciled in England. In order fully to administer the property and to determine all questions relating to it recourse must be had to the English tribunal. By it foreign law might have to be applied, but the property was owned here by a company registered under the Companies Acts. The English law governed this company also in many other ways, such as its very name, the possible acquisition of land or of gifts on trust, and the share capital. And, although the income be administered abroad and the property be foreign, in the sense of being situated abroad, it was here that it was owned. The property might be transferred from this country to another, and the council might sit in some other country, but here, until the title be altered, remained the ownership. Judgment for the Crown.—COUNSEL, *Sir R. E. Webster*, A.G., *Sir R. B. Finlay*, S.G., and *Vaughan Hawkins; Sir R. T. Reid*, Q.C., *Swinfen Eady*, Q.C., *Dicey*, Q.C., *Danckwerts*, Q.C., and *Schuster*. SOLICITORS, *Solicitor to Inland Revenue; Tatham & Lousada.*

[Reported by E. G. STILLWELL, Barrister-at-Law.]

REG. *v.* WINDER. Div. Court. 21st May.

LICENSING—PRACTICE—COSTS—APPEAL FROM LICENSING JUSTICES—JURISDICTION OF QUARTER SESSIONS—TREASURER OF COUNTY OR PLACE—ORDER TO PAY COSTS OF JUSTICES—TAXATION OF COSTS ATTENDANCE OF TREASURER—LICENSING ACT, 1828 (9 GEO 4, c 61), s 29.

This case raised several questions under section 29 of the Licensing Act, 1828, which, after providing that, in the case of an appeal from the judgment of a justice in or concerning the execution of the Act having been dismissed or abandoned, the court of quarter sessions who heard the appeal should have power to order the appellant to pay the costs of the justices, proceeded: "And in every case in which the judgment so appealed against shall be reversed, it shall be lawful for such court, if it shall think fit, to adjudge and order that the treasurer of the county or place in and for which such justice whose

judgment shall have been so reversed shall have acted on the occasion when he shall have given such judgment, shall pay to such justice, or to whomsoever he shall appoint, such sum as shall, in the opinion of such court, be sufficient to indemnify such justice from all costs and charges whatsoever to which such justice may have been so put; and the treasurer is hereby authorized to pay the same, which shall be allowed to him in his accounts." The questions came before the court upon a rule for a *certiorari* to quash an order of the justices of Lancashire at their quarter sessions held in October, 1899. In August, 1899, an application was made by one James Paisley to the licensing justices of Bolton for an alehouse licence in respect of premises known as Halliwell Lodge in substitution for or by way of renewal of a licence theretofore held by Paisley in respect of premises known as the "Rope and Anchor." The licensing justices refused the application, and Paisley appealed to the quarter sessions. The quarter sessions, having allowed the appeal and granted the renewal of the licence, made the order now sought to be quashed. The order was in the following terms: "This court doth order the treasurer of the county borough of Bolton forthwith to pay unto Robert Winder, Esq., the sum of £310 16s. 4d. for the reasonable costs, charges, and expenses which he hath been put unto, and hath incurred in supporting the act, order, or adjudication of William Nicholson, Esq., and others, justices of the peace for the said borough, whereby they refused to grant an alehouse licence to one James Paisley, for doing which this shall be the said treasurer's warrant." The amount of the costs was not at once inserted in the order, but an adjournment of the session until the 14th of November was granted for the clerk of the peace to ascertain the amount. Before the 14th of November Winder attended before the clerk of the peace and produced a bill of the costs and expenses incurred by him on behalf of the justices. The bill included several items of "profit" costs, which Winder, under the terms of his employment, would be entitled to retain for himself. No part of the items of the bill was taxed off, and the clerk of the peace having certified the amount, inserted it in the order of quarter sessions, which was then dated the first day of the sessions and served upon the borough treasurer. The treasurer refused to pay, and the justices applied for and obtained a rule to move the order into the High Court for the purposes of being enforced. Thereupon the Corporation of Bolton moved for the present rule. The order was sought to be quashed on the following grounds: (1) because the taxation took place in the absence of the borough treasurer; (2) because no copy of the bill of costs was served with the order; (3) because the order directed that the money should be paid to Winder for the reasonable costs, charges, and expenses which he (Winder) had incurred; and (4) because the costs could not be taxed out of sessions without the consent of the person ordered to pay them. From an affidavit sworn by Winder it appeared that on the 9th of October, 1899, the justices of Bolton passed a resolution authorizing Winder to incur the expense of appearing to support their decision at the quarter sessions, and that nine of the justices, being a majority of three of those who were present on the 9th of October, afterwards signed an authority or appointment appointing Winder to receive the sum of £310 16s. 4d., payable under the order of quarter sessions. It was contended by those shewing cause on behalf of the justices that the order of quarter sessions was under the circumstances in compliance with the statute, and that neither the consent of the treasurer to tax the bill of costs out of sessions, nor the presence of the treasurer at the taxation, nor the serving of a copy of the bill of costs upon him were requisite. *Reg.* v. *Binney* (22 L. J. M. C. 127) and *Reg.* v. *Justices of Ely* (25 L. J. M. C. 1) were cited. On behalf of the Corporation of Bolton, who appeared to support the rule, the following cases were cited: *Freeman* v. *Read* (10 L. J. M. C. 123, 1 E. & B 810), *Reg.* v. *Mortlock* (7 Q. B. 459), and *Reg.* v. *Long* (1 Q. B. 740).

THE COURT (RIDLEY and BIGHAM, JJ.) made the rule absolute, and it was further ordered (by consent) that the costs should be taxed in the Crown office after notice to the borough treasurer.

RIDLEY, J., was of opinion that the order was bad, inasmuch as it directed payment to be made to Winder of a sum for the expenses incurred by him, and not of the expenses incurred by the justices; and, further, because the costs having been taxed out of sessions without the consent of the person liable to pay them, there was no order of the justices adopting the taxation.

BIGHAM, J., said the order was bad in two respects. It was bad on its face, because it did not state that the money was to be paid to a person whom the justices had appointed to receive payment, and it was bad also because the court of quarter sessions had not exercised any jurisdiction as to the amount of the sum to be paid. It appeared that Winder never had, in fact, been appointed to receive the money. Some of the justices appeared to have appointed him, but not those who were entitled to the indemnity. With regard to the second point, the court of quarter sessions had power to order the treasurer of the borough to pay such a sum by way of costs as they were of opinion was sufficient to indemnify the justices. The court never in fact expressed any opinion at all. They made the order that a sum should be paid, but never expressed any opinion as to the amount. "Costs and charges" in section 29 meant costs and charges to which the court thought the justices were properly put. There really was no taxation at all. A very large bill was put in, but the person who had to pay had no notice of the taxation. He did not know it was going on, and not a penny piece was taxed off the bill. His lordship thought that in this proceeding the party ordered to pay ought to have an opportunity of being heard at the taxation, and making objections to any items he thought fit.—COUNSEL, *Avory; Lawson Walton*, Q.C., *C. W. Mathews*, and *Guy Stephenson*. SOLICITORS, *Indermaur & Brown*, for *Winders*, Bolton; *Holt, Beever, & Co.*, for *R. G. Hinnell*, Bolton.

[Reported by C. G. WILBRAHAM, Barrister-at-Law.]

THE ATTORNEY-GENERAL *v.* THE MIDLAND RAILWAY CO.

Div. Court. 9th May.

REVENUE—COMPANY INCORPORATED BY ACT OF PARLIAMENT—CONVERSION OF STOCK UNDER POWERS OF A SPECIAL ACT—INCREASE OF NOMINAL SHARE CAPITAL—LIABILITY TO STAMP DUTY—STAMP ACT, 1891 (54 & 55 VICT. C. 39), S. 113.

This was a special case stated by consent upon an information claiming duty and penalties under section 113 of the Stamp Act, 1891, from the railway company in respect of an increase in its nominal share capital. By section 113 of the Stamp Act, 1891 (54 & 55 Vict. c. 39), it is provided as follows: "(1) Where by virtue of . . . any Act, the liability of the holders of shares in the capital of any corporation or company is limited otherwise than by registration with limited liability under the law in that behalf, a statement of the amount of nominal share capital of the corporation or company shall be delivered by the corporation or company to the commissioners within one month after . . . the passing of the Act; and in case of any increase of the amount of nominal share capital of any corporation or company, whether now existing or to be hereafter formed, being authorized by any . . . Act, a statement of such increase shall be delivered by the corporation or company to the commissioners within the like period. (2) The statement shall be charged with an *ad valorem* stamp duty of two shillings for every one hundred pounds and any fraction of one hundred pounds over any multiple of one hundred pounds of the amount of such capital or increase of capital, as the case may be, and shall be duly stamped accordingly when the same is delivered to the commissioners. (3) In case of neglect to deliver such a statement, as is hereby required to be delivered, the corporation or company shall be liable to pay to her Majesty a sum equal to ten pounds per centum upon the amount of duty payable and a like penalty for every month after the first month during which the neglect shall continue." By section 12 of the Finance Act, 1896 (59 & 60 Vict. c. 28), it is provided as follows: "Section 113 of the Stamp Act, 1891, which requires delivery of, and charges stamp duty on, a statement of the nominal capital of any corporation or company, where such company or corporation is constituted or an increase of its capital is authorized by letters patent or by any Act, shall extend so as to require delivery of, and charge the like stamp duty on, a statement of any nominal share capital of any corporation or company, or of any increase of such capital, where such capital or increase is authorized by an Order in Council or a certificate of a Government department, or in any other manner." The defendant company was incorporated on the 10th day of May, 1844, by the Act 7 & 8 Vict. c. xviii. The following is a summary of charges effected by the Midland Railway Act, 1897: (1) By section 57 £342,500 Midland Railway 4 per cent. guaranteed stock was authorized to be created and issued to the Kettering Co. in substitution of the then existing 4 per cent. guaranteed stock of the said company, and £25,000 Midland Railway 4 per cent. preference stock was authorized to be created and issued to the liquidators of the said company in extinguishment of contingent rent payable to the said company. (2) By section 59 (*a*) £3,899,121 5s. 4 per cent. consolidated perpetual rent-charge stock was authorized to be consolidated so as to amount to £6,238,594 guaranteed stock bearing interest at the rate of £2 10s. per cent. per annum—an increase of £2,339,472 15s. (*b*) £150,000 Sheffield and Rotherham perpetual preferential stock was authorized to be consolidated so as to amount to £375,000 guaranteed stock bearing interest at the rate of £2 10s. per cent. per annum—an increase of £225,000. (*c*) £6,337,076 12s. 6d. 4 per cent. consolidated perpetual guaranteed preferential stock was authorized to be consolidated so as to amount to £10,139,322 12s. guaranteed stock bearing interest at the rate of £2 10s. per cent. per annum—an increase of £3,802,245 19s. 6d. (3) By section 60 £29,048,191 15s. 4 per cent. perpetual preference stock (being the amount referred to by the section) was extinguished, and in lieu therefor £46,477,106 16s. 2½ per cent. perpetual preference stock was created—an increase of £17,428,915 1s. (4) By section 61 ordinary stock (existing and authorized) to the amount of £35,434,947 8s. stock (being the amount referred to by the section) was extinguished, and in lieu therefor there was created £35,434,947 8s. preferred converted ordinary stock entitled to a dividend at the rate of £2 10s. per cent. per annum, and £35,434,947 8s. deferred converted ordinary stock—an increase of £35,434,947 8s. (5) By section 70 there was authorized £960,000 new stock. Total, £60,558,081 3s. 6d. The Commissioners of Inland Revenue claimed that the duty was payable in respect of or upon the whole £60,558,081 3s. 6d. The defendants delivered to the Commissioners of Inland Revenue such a statement as is by section 113 of the Act of 1891 required to be delivered with reference to the increases of nominal share capital authorized by sections 57 and 70 of the Act of 1897—that is to say, (section 57) £342,500 Midland Railway 4 per cent. guaranteed stock and £25,000 Midland Railway 4 per cent. preference stock, and (section 70) £960,000 Midland Railway 4 per cent. preference stock, and the statement was stamped with *ad valorem* stamp duty in respect of these increases of nominal share capital which amount to £1,327,500. But the defendants refused to deliver such a statement with reference to the increases due to sections 59, 60, and 61 of the Act of 1897, and they contended that they were under no liability or duty to deliver such last-mentioned statement. On the 22nd of April, 1899, the informant filed an information claiming £108,581 10s., being £10 per cent. of the stamp duty of 2s. per cent. on the total amount of the increase of nominal share capital authorized by the Act of 1897 as aforesaid—*i.e.*, £6 036 15s.—for every month after the 6th day of September, 1897, elapsed before the commencement of this suit.

THE COURT (RIDLEY and DARLING, JJ.), in giving judgment for the Crown, held, after reading the above set out section 113, that the words 'in case of any increase of the amount of nominal share capital" did not

mean, as was contended on behalf of the defendants, any real increase. In the present case there was not any real increase, but only a nominal increase; the assets of the company had not been increased, but the nominal capital had without any doubt been increased. The alteration in the railway company's stock authorised by their special Act of 1897 clearly amounted to an increase of their "nominal share capital," and nominal capital meant the capital calculated according to the figure value of the shares of the company. The duty claimed by the Crown was therefore payable thereon. Judgment for the Crown.—COUNSEL, *Sir R. E. Webster*, A.G., *Danckwerts*, Q.C., and *S. A. T. Rowlatt; Sir R. T. Reid*, Q.C., *Asquith*, Q.C., and *Lochnis*. SOLICITORS, *Solicitor to Inland Revenue; Beale & Co.*

[Reported by E. G. STILLWELL, Barrister-at-Law.]

Bankruptcy Cases.

Re **FORD**. *Ex parte* **THE TRUSTEE**. Wright, J. 8th and 19th May.

BANKRUPTCY—PENDING ACTION—PAYMENT OF MONEY INTO COURT AS CONDITION OF LEAVE TO DEFEND—SECURED CREDITOR—TITLE OF TRUSTEE—XIV. 6; XXII. 6—BANKRUPTCY ACT, 1883 (46 & 47 VICT. c. 52), s. 44.

This was an application by the trustee in the bankruptcy for a declaration that he was entitled to a sum of £1,000 paid into court by the bankrupt Ford in an action entitled *Jay & Co.* v. *Ford*. Upon the 15th of August, 1899, Jay & Co. issued a writ against Ford for £1,116 4s. 6d., and took out a summons for judgment under order 14. The summons was heard on the 21st of September, 1899, when the defendant obtained leave to defend upon an order made in the usual form as follows: "It is ordered . . . that the plaintiffs be at liberty to sign final judgment for the claim indorsed on the writ, unless the sum of £1,000 be paid into court within three days." The money was paid into court and a defence with a counterclaim was put in on the 5th of December, 1899, and amended by leave on the 10th of January, 1900. No reply was delivered nor had any notice of trial been given. On the 29th of January the defendant filed his own petition and a receiving order was made. The debtor was adjudicated bankrupt and a trustee appointed who now applied to the court for a declaration that he was entitled to the £1,000 paid into court as property of the bankrupt divisible among his creditors. The application was opposed by Jay & Co., when contended that they were entitled to the amount as security for their claim of £1,116 4s. 6d. The case was argued on the 8th of May, when judgment was reserved.

May 19.—WRIGHT, J.—It seems plain on principle and on the authorities that Messrs. Jay & Co. are for the present entitled to the benefit of the security which they obtained by the order of the 21st of September, 1899, and the payment into court in compliance with this order. The order must be treated as an order that the right to the money when paid into court shall abide the event: see *Bird* v. *Barstow* (40 W. R. 71; 1892, 1 Q. B. 94), where the order appears to have been made in the same form as in this case; and it is settled that where money is ordered to be paid into court to abide the event it must be treated as a security that the plaintiff shall not lose the benefit of the decision of the event in his favour: see *Ex parte Banner, Re Keyworth* (L. R. 9 Ch. 379, 22 W. R. Dig. 20), *Ex parte Bouchard, Re Moojen* (28 W. R. 129, 12 Ch. D. 26), *Re Tomlinson* (38 SOLICITORS' JOURNAL 401), *Ex parte Navalchand, Re Gordon* (46 W. R. 31; 1897, 2 Q. B. 516). The very object of such an order is that the plaintiff shall be in as good a position, so far as the money paid in extends, against contingencies such as bankruptcy as if he got immediate judgment; and the cases cited shew that where the plaintiff has, without default on his part, failed to get judgment before the bankruptcy, the "event" is the decision of his right in the bankruptcy. The money must remain in court until the event is decided by the trial of the action, if that is to be tried, or by adjudication upon a proof by the plaintiffs in the bankruptcy. Application dismissed.—COUNSEL, *Muir Mackenzie* and *Sinclair; Reed*, Q.C., and *Macaskie*. SOLICITORS, *Nunn & Popham; Francis & Johnson*.

[Reported by P. M. FRANCKE, Barrister-at-Law.]

Solicitors' Cases.

Re **SANITARY BURIAL ASSOCIATION (LIM.)**. *Ex parte* **WINGFIELD**. No. 2. 22nd May.

COMPANY—VOLUNTARY WINDING UP—LIQUIDATOR—SUBSEQUENT SUPERVISION ORDER—REMUNERATION OF LIQUIDATOR—COSTS OF SOLICITOR—PRIORITY—COMPANIES ACT, 1862 (25 & 26 VICT. c. 89), ss. 110, 133, 144, 151—COMPANIES WINDING-UP RULES, 1890, R. 31.

This was an appeal from an order of Wright, J., made on the 2nd of August, 1899, and raised an important question as to whether the remuneration of a liquidator under a winding up, which at first was voluntary, but was subsequently continued under supervision, had, or had not, priority over the costs of the solicitor who had acted for him up to the date of the supervision order. On the 16th of November, 1897, a petition for compulsory winding up was presented by an alleged shareholder, Paynter, against the Sanitary Burial Association (Limited), but on coming on for hearing the petition was abandoned by Paynter, and on the 3rd of December, 1897, a creditor, named Ball, obtained leave to be substituted as petitioner in his stead. On the 8th of December, 1897, the association passed a resolution for voluntary winding up, and appointed a Mr. Ehrenfeldt as liquidator; and the latter employed the appellant, Wingfield, as his solicitor in the winding up. On the 20th of December, 1897, the petition was heard and dismissed; but on the 28th of March, 1898, the Court of Appeal ordered that the voluntary winding up should be continued under supervision. Shortly prior to the 7th of February a meeting of the association voted the sum of fifty guineas to the liquidator by way of remuneration for his services up to the time of the supervision order, and this sum the liquidator had retained for himself out of certain moneys of the company which had come to his hands. On the 17th of June the liquidator issued a summons calling on Wingfield to pay to him within three days all moneys which he had collected on behalf of the company, and on this summons being adjourned into court before Wright, J., and on it appearing from the admission of Wingfield that he then had in hand the sum of £173 11s. received by him as solicitor in the said liquidation, the court made an order for dealing with this money, the short effect of which was that the balance ultimately retained by Wingfield would not have been sufficient to discharge his costs unless he were allowed to have access to the fifty guineas, part of the assets of the company, already in the hands of Ehrenfeldt. From this order Wingfield accordingly appealed, and it was argued on his behalf that the costs of the solicitor ought always to be paid before the remuneration of the liquidator (Companies Act, 1862, ss. 110, 144; Companies Winding-up Rules, 1890, r. 31), for the solicitor had no claim against the liquidator personally, but only against the assets: *Re Trueman, Hooke* v. *Piper* (20 W. R. 700, L. R. 14 Eq. 278). As for *Re New York Exchange Co.* (1893, 1 Ch. 371), that case applied only to the costs of a liquidator, not to his remuneration at all. Rule 31 of the Companies Winding-up Rules, 1890, was incorporated by section 151 of the Companies Act, 1862, into the process of a winding up under the supervision of the court. The liquidator, on the contrary, contended by his counsel that rule 31 applied only to compulsory winding up. In this case the shareholders had voted the remuneration under the powers conferred on them by section 133 of the Act of 1862.

THE COURT (WEBSTER, M.R., RIGBY and COLLINS, L.JJ.) allowed the appeal.

WEBSTER, M.R.—Wright, J., has held in effect that the sum of fifty guineas which has been voted to the liquidator by way of remuneration for his services is to have priority of payment over the costs of the solicitor employed by him during the same period. The practical result is this—that if this remuneration of the liquidator is paid in full, there will not be enough money in the assets of the company to pay the costs of the solicitor. Moreover, it was decided as far back as 1872, in the case of *Re Trueman*, that the solicitor in a voluntary liquidation has no claim against the liquidator personally. This, then, is the difficulty that we have to deal with. But in my opinion the remuneration of the liquidator should come after all costs and expenses properly incurred. I should like to draw attention to the scheme of priority contemplated by rule 31 of the Companies Winding-up Rules of 1890, which scheme is in accordance with the principle I have just laid down. I asked counsel for the respondent why that principle should not apply here, and I was answered that the terms of that rule did not include the present case, and that the provisions of section 133 of the Companies Act, 1862, gave the shareholders the right to vote this remuneration. But, in my opinion, the right so given cannot affect this question of priority. It is to be remembered, too, in this case, that the resolution giving the liquidator his remuneration was not passed till after the date of the supervision order. I do not think that what I am now saying is opposed to what was said by Kekewich, J., in *Re New York Exchange Co.* The circumstances of that case do not arise here. The appeal must be allowed.

RIGBY and COLLINS, L.JJ., concurred.—COUNSEL, *Eve*, Q.C., and *Petersen; Muir Mackenzie*. SOLICITOR, *W. J. Bernard Blew; Robinson & Stannard*.

[Reported by J. E. MORRIS, Barrister-at-Law.]

SOLICITORS ORDERED TO BE STRUCK OFF THE ROLL.

21 May.—JOHN HENRY BENTLEY (Holmfirth, Yorkshire).
21 May.—CHARLES BASSETT (14, Glasshouse-street, Regent-street, London).
22 May.—JAMES JOHN CUMMINS (8, Union-court, Old Broad-street, London).
22 May.—HENRY ALFRED TAYLOR.

NEW ORDERS, &c.

THE COUNTY COURTS ACT, 1888.

At the Court at Windsor, the 15th day of May, 1900. Present, The Queen's Most Excellent Majesty in Council.

Whereas it is enacted by "The County Courts Act, 1888," that it shall be lawful for Her Majesty by Order in Council from time to time to order, amongst other things, the consolidation of any two or more districts, and to order by what name and in what towns and places a court shall be held in any district.

Now, therefore, Her Majesty is pleased by and with the advice of Her Privy Council to order, and it is hereby ordered, that from and after the expiration of one month from the passing of this Order the district of the County Court of Durham held at Wolsingham and the district of the County Court of Durham held at Bishop Auckland shall be consolidated, under the name of the County Court of Durham held at Bishop Auckland and Wolsingham, and a court shall be held in that district at both Bishop Auckland and Wolsingham until further order. A. W. FITZROY.

A New York journal, in an article on the administration of justice by the justices of the peace for New Jersey, says: "Then there is the famous decision as to whiskers and goats by Justice Hubschmitt, of Paterson. Mr. A., hidden behind a wondrous hirsute growth, charged Mrs. B. with disorderly conduct. She had allowed her goats to attack Mr. A. Justice Hubschmitt reached the sage conclusion that no goat could be held responsible for its actions when there was so much loose chewing in sight."

LAW STUDENTS' JOURNAL.

INCORPORATED LAW SOCIETY.

Preliminary Examination.

The following candidates (whose names are in alphabetical order) were successful at the Preliminary Examination held on the 2nd and 3rd of May, 1900:

Angove, Collier St. Aubyn
Backhouse, Robert William
Baguley, Samuel
Bailey, John Beswick
Bancroft, John Arthur
Bartlett, Kenneth Edmeades
Beatts, Douglas Nairn
Benham, Gerald Carr
Broadbent, Crossley St. John
Cahill, William Henry
Charnley, James Roland
Cheesman, Francis Phillips
Chetham, Henry Arthur
Clarke, David Henry
Coleman, Ebenezer
Coley, Alfred Ernest
Cotton, Vernon George William
Crane, Lucius Francis
Cresswell, Edward Henry
Crute, Richard Rutter
Culross, Charles Hill
Dalton, Witton Kenworthy
Daw, George Coode
Dean, Herbert Charles
Dickson, Richard Cecil
Dobson Reginald Crawshaw
Drury, Thomas Waterworth
Edgelow, Thomas
Edwards, Joseph
Eldridge, Russell Burnett
Farror, Herbert Ernest
Flintoft, Douglas
Gallop, John Arthur
George, Thomas Henry Marshall
Green, Ernest Edward
Gretton, John
Hall, Ralph
Hampden-Smith, Arthur Joseph
Hands, Joseph Adrian
Hannam-Clark, Theodore
Hargreaves, John
Helliyar, Richmond Percival
Hepworth, Joseph
Hood, John Alexander
Hooper, Thomas Beverley
Jones, Alan Anthony Grantham
Jones, James Douglas Garnock
Kendal, Thomas James
Lambert, Francis John
Lees, James Haigh
Lovell, Leonard
Machugh, William Henry
McNish, Donald Robert
Margetts, William Alan
Marshall, Allan Fraser
Mitchell, Horace Charles
Moger, Robert
Nash, Granville
Nelson, Frederick Standring
Nye, Frederick Harry
Oddie, Roger Muir
Parr, Hubert Francis Talbot
Peters, John Capel
Plumptre, Kyrle Molyneux
Pratt, Edward Spencer
Pullar, George Douglas
Randall, John Alfred
Robinson, John
Round, Jabez Harold
Scott, Theodore James
Short, Ivor Glynn Tregerthen
Skeels, Percy Bernard
Smith, Geoffrey Henry Pavey
Stobo, William Steel
Strachan, Stenning Merriless
Teebay, Herbert Joseph
Tennant, Ernest Theodore
Turner, Edgar John
Vaudrey, Claude Henry Slade
Wells, Allan Geoffrey
Willett, George Francis
Williams, Lewis
Wilman, Joseph Henry
Woodgate, Frank Messenger

THE FUNCTIONS OF THE INCORPORATED LAW SOCIETY.

The Council, having considered recent public criticisms upon the society and the statutory committee, believe that considerable misapprehension prevails as to the constitution and powers of those bodies.

The society was in its inception entirely, and still is primarily, a voluntary association of solicitors for the exclusive benefit of its own members, and supported by their subscriptions. It members now number about 8,000, out of about 15,000 practising solicitors in England. The society has under its regulations certain powers of suspension and expulsion affecting membership of the society, but as regards solicitors generally, it has no disciplinary powers. As registrar of solicitors, the society has ministerial duties only; it has, however, been its custom to bring to the notice of the court solicitors guilty of professional misconduct, with the object of getting them struck of the roll. The power of removing solicitors from the roll still rests with the court. The proposal made by the society in the year 1888 that the society should have the power of striking solicitors off the roll was not favourably received and had to be abandoned. The Solicitors Act, 1888, conferred on a committee nominated by the Master of the Rolls powers of inquiry and report similar to those previously exercised by the masters of the court. The old procedure usually involved two applications to the court as well as an inquiry before a master. The Act of 1888 was designed to simplify the procedure and save expense without in any way limiting the control of the court. The right of direct application to the court to strike a solicitor off the roll still exists, and is open to any person who prefers to adopt it. The fact that since the Act there has been practically no direct resort to the court, but that resort has been largely had to the committee, shows that the committee has done its duty. In support of this, one or two public utterances of those most competent to form an opinion—viz., the judges before whom the committee's reports come, may be quoted. The late Lord Esher, who, as Master of the Rolls, had an intimate acquaintance with the work of the committee, stated at the hearing of a case reported in the *Times* of the 28th of January, 1897, that "he could say from a long and exceptional experience that it was impossible to find a tribunal which exercised its functions with greater care and diligence." In refusing an application to strike a solicitor off the roll on the application of the society, on the 12th of April, 1899, Mr. Justice Wills said: "I trust it will not be thought that in differing from the committee one has done anything which in this particular instance, and under very peculiar circumstances, could possibly lessen the authority of that most careful body, who give such valuable assistance to the court." That the decisions of the committee are sound is evidenced by the fact that in ten years less than 3 per cent. were overruled by the court. The committee, like the master, cannot originate inquiries. It does not consult with, nor is it subject to, the Council of the society.

It will be seen, therefore, that the criticisms upon the committee for not instituting proceedings are based upon complete misapprehension of their functions, which are of a judicial character.

As regards the action of the Council, misapprehension appears to have arisen from failure to distinguish between two entirely different objects—the purging of the roll of solicitors, and the prosecution of offenders against the criminal law. It has never been the practice of the society to undertake such prosecutions, and there is no duty, express or implied, cast upon it in that respect by charter or by statute. It would, however, be a mistake to suppose that the Council take no action in the case of solicitors apparently guilty of criminal offences beyond proceedings for getting them removed from the roll; they do, in fact, place at the disposal of the Public Prosecutor the evidence obtained by them in the course of their inquiries, to assist him in prosecuting, and quite recently a case occurred in which the evidence collected by the society, at an expenditure exceeding £2,000, was furnished to the Public Prosecutor, and on it mainly a solicitor was convicted and sentenced to penal servitude.

Another point on which misapprehension appears to exist is as to the application of the money voted by Parliament towards the expenditure incurred by the society in fulfilling the duties imposed upon it by virtue of the Act of 1888.

It has been stated that this money is applied to purposes other than those for which it is voted. This statement is absolutely unfounded. Particulars of the expenditure are submitted to the Treasury. The Chancellor of the Exchequer, in reply to a question in the House of Commons on the 17th of May, 1900, stated that before consenting to provision being made in the Estimates for the current year for any grant to the society, he personally inquired into certain allegations made against the society in the press, to which his attention had been drawn, and was satisfied with the explanations given.

LEGAL NEWS.

APPOINTMENTS.

Peerages of the United Kingdom have been conferred on the Right Hon. Lord Morris, the Right Hon. Sir Peter O'Brien, Bart, and Sir Richard Webster, Bart., G.C.M.G.

Mr. Henry Martyn Jenkins, solicitor, of Malvern, has been appointed a Commissioner for Oaths. Mr. Jenkins was admitted in 1889.

Mr. Thomas Richards, solicitor, of the firm of T. Richards & Co., of 31, York-place, Portman-square, London, W., has been appointed a Commissioner for Oaths.

CHANGES IN PARTNERSHIP.

Dissolution.

Gregory Goldsworthy Henry Gurney, Robert Aubrey Foster-Melliar, and John Edward Page, solicitors (Gurney & Foster-Melliar), Stratton and Bude. April 1. So far as regards the said John Edward Page, who retires from the firm. [*Gazette*, May 18.

GENERAL.

The Colonial Solicitors Bill was read a third time in the House of Commons on Tuesday.

The judges will hold their annual whitebait dinner at the Ship Hotel, Greenwich, on Monday, the 18th of June.

On the 17th inst, all the courts in the Royal Courts being in use, Mr. Justice Bighamwas compelled to hear a non-jury case in his private room.

It is understood, says the *Times*, that Sir Richard Webster (Master of the Rolls), on whom a peerage has been conferred, will take the title of Lord Alverstone of the Isle of Wight.

It is announced that Mr. Justice Darling will attend at Queen's Bench Judges' Chambers on Friday, the 8th of June, in order to hear Queen's Bench summonses and any urgent applications.

A meeting of the Society of Chairmen and Deputy-Chairmen of Quarter Sessions was held at the Guildhall, Westminster, on Tuesday, when Viscount Cross was unanimously re-elected president, and Mr. Russell James Kerr vice-president.

Lawyers, says the *Daily News*, as appears from the list of Birthday Honours, have had a large share of recent peerages. In the last five years that he has been in office Lord Salisbury has created thirty-six new peers, and of these ten have been taken from the ranks of the lawyers. They are Lord James of Hereford, Viscount Llandaff (Mr. Henry Matthews), Lord Rathmore (Mr. D. R. Plunkett), Lord Kinnear (a Scotch judge), Lord Ludlow (the late Lord Justice Lopes), Lord Brampton (Sir Henry Hawkins), Lord Lindley (late Master of the Rolls), Sir R. Webster, Sir P. O'Brien, and Lord Morris, an ex-Lord of Appeal who is now made a peer of the United Kingdom.

We regret to hear of the death of Mr. H. G. Sweet, the chairman of Sweet & Maxwell (Limited), law publishers. He died on Thursday in last week at his residence at Highgate. Mr. Sweet was educated at King's College School, and in 1869 entered the old-established law publishing business carried on by his father at 3, Chancery-lane. On his

father's death in 1885 he became the head of the business, which in conjunction with his brother he successfully carried on under the style of H. Sweet & Sons until the year 1889, when it was amalgamated with the similar business of Messrs. W. Maxwell & Son, and converted into a limited liability company.

Mr. Manisty writes to the *Times* with reference to the communication with regard to the proceedings of the special committee of the Incorporated Law Society (quoted in our issue of last week), which, he says, "Sir George Lewis tells me emanates from him." Mr. Manisty says: "I write at the unanimous request of the members of the committee present at the meeting held to-day to say that the report is inaccurate and misleading, and that they had supposed that they were considering in private various propositions which may, or may not, ultimately be adopted, preparatory to the preparation of a report or reports which, after due consideration, would be published and enable the public to understand the conclusions of the committee."

A special meeting of her Majesty's Lieutenants of the City of London was held at the Guildhall on Monday for the election of a clerk to the Lieutenancy in the room of Mr. H. Grose-Smith, who has recently retired after filling the position (in which he succeeded his father) nearly thirty years. There were about 200 members present, and Sir Reginald Hanson, M.P., presided. The election fell by a large majority on Mr. Charles Falkland Monckton, Clerk of Special Sessions at the Guildhall and Registrar of the London Chamber of Arbitration, which offices he will continue to hold. Mr. Monckton is a son of Sir John Monckton, the town clerk, and was admitted a solicitor in 1887. He was educated at the Charterhouse.

In the House of Commons on the 17th inst., in reply to Mr. Gibson Bowles, the Chancellor of the Exchequer said: Accounts are annually supplied by the Incorporated Law Society to the Treasury shewing the expenditure under the several heads, which make up the cost of discipline. These accounts are carefully examined by the Treasury, and if any item appears to call for explanation further particulars are asked for and furnished by the society. My attention was drawn some time back to certain allegations made in the press against the society; and before consenting to provision being made in the Estimates for the current year for any grant to the society I personally inquired into the matters referred to, and I was satisfied with the explanations given. I am not prepared to propose any further inquiry.

A meeting of past and present members of the Western Circuit, including Sir Arthur Charles, Sir Arthur Collins, Mr. Justice Bucknill, Mr. Justice Phillimore, Lord Coleridge, Q.C., Mr. Duke, Q.C., Mr. Foote, Q.C., Lord Ludlow, Mr. A. B. Kempe, and Mr. R. G. Seton, was, says the *Times*, held on Tuesday at the Inner Temple Hall, by permission of the benchers, for the purpose of presenting a silver inkstand and four silver candlesticks to Mr Christopher Rawlinson on his retirement from the treasurership of the circuit bar mess, and his appointment as clerk of arraigns of the circuit. Mr. Rawlinson had held the office of treasurer for sixteen years. Mr. Warry, Q.C., who presided, referred to the satisfaction felt by the whole circuit, of whom 200 had subscribed to the testimonial, that Mr. Rawlinson's appointment would effect no break in his close relationship with the circuit.

In the House of Commons on the 19th inst., in reply to Admiral Field, Mr. Hanbury stated that the Order in Council of the 15th of August, 1890, does not apply to the clerks of the Supreme Court; and the Treasury, therefore, was powerless to enforce retirement under the conditions which universally applied to the whole of the Civil Service. This retirement could only be enforced by an order made by the Lord Chancellor, the Lord Chief Justice, and the Master of the Rolls; and hitherto these judges had not felt the necessity of making such an order. He understood it to be approximately true that there were four clerks with over twenty-one years' service, and others with between eleven and sixteen years' service, who were in the same class as when they entered the office and at their maximum salaries, the average time in the third class being upwards of twenty years. Some clerks remained until over 70 years of age. In his own department, Sir F. Jeune was making a rule to prevent this, but neither he nor the Treasury could enforce any rule affecting all the legal departments. Clerks of over twenty years' service were still serving on salaries of £200 a year owing to the non-retirement of old men. The Lord Chancellor was fully aware of all the facts of the case.

At the Bow-street police-court on Tuesday, Alfred Frank Aldridge, solicitor, of Elmstead, Sutton, Surrey, was charged, on remand, with having unlawfully pretended that he was duly qualified to act as a solicitor, and his brother, William Aldridge, appeared to two summonses charging him with a similar offence. Mr. C. O. Humphreys prosecuted on behalf of the Incorporated Law Society; Mr. Treeve Edgcome and Mr. Higinbotham defended. It was alleged that Alfred Aldridge, having failed to take out his certificate last November, in December engaged an office in Staple-inn, describing himself in the agreement as a solicitor, and having the words "Chinery, Aldridge, & Co., solicitors and commissioners for oaths, &c.," painted on the door. Subsequently two letters, signed in the name of the firm, were written by William Aldridge on behalf of a client who had sustained some injury, and sent to another firm of solicitors. The defence was that Alfred Aldridge, being still on the rolls, was entitled to call himself a solicitor, though not to practise, while his brother acted as his managing clerk at a certain salary. The office, it was said, was taken merely to store documents, and the two letters mentioned were written for a friend, no charge being made, and in them the firm was not described as a firm of solicitors. Mr. de Rutzen said there could be no doubt that Alfred Aldridge had acted as a solicitor when without a certificate, and he would be fined £10 and £10 10s. costs. The summonses against William Aldridge were dismissed.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Appeal Court No. 2.	Mr. Justice Stirling.	Mr. Justice Kekewich.
Monday, May 28	Mr. Farmer	Mr. Godfrey	Mr. Pemberton
Tuesday 29	King	Leach	Jackson
Wednesday 30	Farmer	Godfrey	Pemberton
Thursday 31	King	Leach	Jackson
Friday 1	Farmer	Godfrey	Pemberton

Date.	Mr. Justice Byrne.	Mr. Justice Cozens-Hardy.	Mr. Justice Farwell.	Mr. Justice Buckley.
Monday, May 28	Mr. Church	Mr. Pugh	Mr. Lavie	Mr. Beal
Tuesday 29	Greswell	Beal	Carrington	Pugh
Wednesday 30	Church	Pugh	Lavie	Leach
Thursday 31	Greswell	Beal	Carrington	Godfrey
Friday 1	Church	Pugh	Lavie	King

The Whitsun Vacation will commence on Saturday, the 2nd day of June, and terminate on Tuesday, the 5th day of June, both days inclusive.

CIRCUITS OF THE JUDGES.

The following Judge will remain in Town:—DARLING, J., during the whole of the Circuits; the other Judges till their respective Commission Days.

NOTICE.—In cases where no note is appended to the names of the Circuit Towns both Civil and Criminal Business must be ready to be taken on the first working day; in other cases the note appended to the name of the Circuit Town indicates the day before which Civil Business will not be taken. In the case of Circuit Towns to which two Judges go there will be no alteration in the old practice.

SUMMER ASSIZES, 1900.	N. Eastern.	Midland.	Northern.	Western.	Oxford.	S. Eastern.	S. Wales and Chester.	N. Wales, Chester, and Glamorgan	L. C. J. of England
Commission Days.	Bruce, J. Ridley, J.	Wills, J. Wright, J.	Channell, J. Phillimore, J.	Lawrance, J. Kennedy, J.	Day, J. Bucknill, J.	Mathew, J. Higham, J.	Grantham, J.	L. J. of England	
Monday May 28				Salisbury		Huntingdon			
Tuesday " 29*						Cambridge			
Wednesday " 30				Dorchester		B. S. Edmunds			
Monday June 4				Wells					
Tuesday " 5				Tuesday 12		Norwich			
Friday " 8				Bodmin					
Saturday " 9									
Thursday " 14		Aylesbury		Exeter 2	Reading*	Chelmsford			
Monday " 18		Bedford			Oxford				
Thursday " 21		Northampton			Worcester	Hertford			
Monday, " 25		Leicester				Wednesday 27			
Tuesday " 26				Winchester 2	Gloucester				
Wednesday " 27									
Thursday " 28			Appleby			Lewes			
Friday " 29			Carlisle			Tuesday, July 3			
Saturday " 30									
Monday July 2		Oakham							
Tuesday " 3		Lincoln							
Thursday " 5				Bristol 2		Monmouth			
Friday " 6									
Saturday " 7			Lancaster			Hereford			
Monday " 9						Maidstone	Haverfordwest		
Tuesday " 10		Derby				Thursday 12			
Wednesday " 11							Lampeter		
Thursday " 12			Manchester 2	(End)					
Friday " 13					Shrewsbury		Carmarthen		
Saturday " 14	Newcastle 2								
Monday " 16		Nottingham 2				Guildford			
Tuesday " 17							Brecon		
Wednesday " 18						Friday 2			
Thursday " 19					Stafford 2		Presteign		
Friday " 20	Durham 2					(End)			
Saturday " 21		Warwick							
Monday " 23								Chester 2	
Tuesday " 24									
Wednesday " 25									
Thursday " 26			Liverpool 2						
Friday " 27	York 2								
Saturday " 28		Birmingham 2							
Monday " 30									
Tuesday " 31									
Wednesday June 1									
Thursday " 2	Leeds 2								
Friday " 3									
Saturday " 4		(End)	(End)				Swansea 2		
Monday " 25							(End)		
Tuesday " 26									
Wednesday " 27									
Thursday " 28									
Friday " 29									
Saturday " 30									
Monday July 2									
Tuesday " 3									
Wednesday " 4									
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Wednesday Aug 1									
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Wednesday " 8									
Thursday " 9									
Friday " 10									
Saturday " 11									

* Civil Business will be taken at 11 o'clock on the Commission Day.

THE PROPERTY MART.

SALES OF THE ENSUING WEEK.

May 29.—Messrs. EDWIN FOX & BOUSFIELD, at the Mart, at 2:—Ground Lease of a Town House at Hyde Park; held for 50 years at £21 per annum, and let at £115. Solicitors, Messrs. Sandilands & Co., and Messrs. Eyre, Dowling, & Co., London. (See advertisement, this week, p. 3.)

May 31.—Messrs. STIMSON & SONS, at the Mart, at 2:—Freehold Properties in Bermondsey, producing £221 per annum. Solicitor, Messrs. Grubbe & Troughton, London. (See advertisement, this week. p. 4.)

WINDING UP NOTICES

London Gazette.—FRIDAY, May 18.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BULLIONIST PUBLISHING CO, LIMITED—Creditors are required, on or before July 2, to send their names and addresses, and the particulars of their debts or claims, to W. James Strange, 35, New Broad st. Lumley & Lumley, 15, Old Jewry chmbrs, solors to liquidator

COUNTY GENTLEMAN, LIMITED—Creditors are required, on or before June 23, to send their names and addresses, and the particulars of their debts or claims, to Leicester James Glendening, 51, Pemberton rd, Harringay. Lambert, 35, Queen Victoria st, solor for liquidators

FRON HALL UNITED LEAD MINING CO, LIMITED—Creditors are required, on or before June 16, to send their names and addresses, and the particulars of their debts or claims, to Frederick John Warmsley, 29, Eastgate row North, Chester. Sharpe & Co, Chester, solors to liquidator

HEWETTS CHAIN GEARING SYNDICATE, LIMITED—Creditors are required, on or before June 23, to send their names and addresses, and the particulars of their debts or claims, to Benjamin Jackson, 28, Fenchurch st. Rogers, Fenchurch st, solor to liquidator

HOLBORN TYRE CO, LIMITED—Petn for winding up, presented May 19, directed to be heard on May 30. Rundle & Hobrow, Portland House, Basinghall st, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 29

J. H. STOTT (ROCHDALE), LIMITED—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to Charles Edward Lewis, 3, King st, Rochdale. Jackson & Co, Rochdale, solors for liquidator

KENSINGTON STORES, LIMITED—Petn for winding up, presented May 11, directed to be heard on May 30. Easton & Cargill, 124, Walworth rd, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 29

LONDON AND LANCASHIRE, LIMITED—Creditors are required, on or before Monday, July 2, to send their names and addresses, and the particulars of their debts or claims, to Stanley & Co, 45, Ludgate hill, solors for liquidator

MOSSLEY LIBERAL CLUB CO, LIMITED—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to Maurice Dawson, 6, Dyson st, Mossley. Lawton, Mossley, solor to liquidator

NEWFOUNDLAND IRON ORE CO, LIMITED—Creditors are required, on or before June 24, to send their names and addresses, and the particulars of their debts or claims, to Thomas Anyon and James Briggs, 6, St. James's sq, Manchester

ROBERT KAY & SONS, LIMITED—Creditors are required, on or before June 11, to send their names and addresses, and the particulars of their debts or claims, to Charles Henry Barlow, Adelphi Print Works, Salford

UNITED SPANISH COPPER MINES, LIMITED—Petn for winding up, presented May 9, directed to be heard on May 30. Wilson & Son, 20, Basinghall st, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 29

WILSON, RIBEIRO, & CO, LIMITED—Creditors are required, on or before June 20, to send their names and addresses, and the particulars of their debts or claims, to H. Bird Wilson, 19, Castle st, Liverpool

YOUDE'S BILLPOSTING, LIMITED—Petn for winding up, presented May 18, directed to be heard on May 30. Freeman & Co, Cannon st House, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 29

UNLIMITED IN CHANCERY.

PRODUCTIVE CO-OPERATIVE CABINET MAKERS SOCIETY (17, Victoria pk sq, Bethnal Green)—Creditors are required, on or before July 16, to send their names and addresses, and the particulars of their debts or claims, to James Robson, at the office of the company

SKIPTON GAS CO—Creditors are required, on or before June 19, to send their names and addresses, and the particulars of their debts or claims, to Brown & Wood, High st, Skipton

FRIENDLY SOCIETIES DISSOLVED.

ORIGINAL WALTERS TOTAL ABSTINENT SONS OF THE PHŒNIX FRIENDLY SOCIETY, 73, High st, Whitechapel. May 3

STEPHENSONS FAVOURITE LODGE, I.O.O.F., M.U., FRIENDLY SOCIETY, Star Hotel, High st, Clay Cross, Chesterfield, Derby. May 5

London Gazette.—TUESDAY, May 22.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ACACIA STEAM SHIP CO, LIMITED—Creditors are required, on or before June 16, to send their names and addresses, and the particulars of their debts or claims, to Jesse Lilly, Victoria terr, West Hartlepool

ATLAS WIRE CO, LIMITED—Creditors are required, on or before June 24, to send their names and addresses, and the particulars of their debts or claims, to Ernest T. Kerr, 119, Colmore row, Birmingham Gateley, Birmingham, solor to liquidator

COMMERCE, LIMITED—Petn for winding up, presented May 9 directed to be heard on May 30. Southam & Glanley, 78, Cross st, Manchester, solors for petner. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of May 28

H. M. GRENVILLE & SON, LIMITED—Creditors are required, on or before June 5, to send their names and addresses, and the particulars of their debts or claims, to George Bevan, 3, Queen st, Wrexham

JOHN PENN & SONS, LIMITED—Creditors are required, on or before July 16, to send their names and addresses, and the particulars of their debts or claims, to Hill & Co, 40, Old Broad st

NATIONAL UNITED INVESTMENT CORPORATION, LIMITED—Petn for winding up, presented May 9, directed to be heard on May 30. Southam & Glanley, 78, Cross st, Manchester, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 28

PINNACLES GOLD MINE, LIMITED—Creditors are required, on or before July 4, to send their names and addresses, and the particulars of their debts or claims, to Edward William Fellrate, 68, New Broad st

RIVER PLATE ELECTRIC LIGHT AND TRACTION CO, LIMITED—Petn for winding up, presented May 21, directed to be heard May 30. Bircham & Co, 80, Old Broad st, solors for petners. Notice of appearing must reach the above-named not later than six o'clock in the afternoon of May 29

WHEELING, LIMITED—Creditors are required, on or before Wednesday, July 4, to send their names and addresses, and the particulars of their debts or claims, to Robert Walter Brown, 48, Lincoln's inn fields. Vanderpump & Eve, 5, Philpot ln, solors for liquidator

CREDITORS' NOTICES.

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, May 4.

ALLCOT, JAMES HAMILTON, Camberwell June 30 Harwood & Stephenson, Lombard st

BAKER, ANN, Fillongley, Warwick June 11 Twist & Sons, Coventry

BROOMFIELD, MARTHA, Swanley, Kent July 10 Eastwood & Co, Lincoln's inn fields

BUTLER, EDWIN ABRAHAM, Warwick June 1 Hargreave & Heaton, Birmingham

CALDER, FREDERICK, Redland, Bristol June 12 Lawrence & Co, Bristol

CALLAGHAN THOMAS, Cardiff June 8 Bland, Cardiff

CANNELL, JAMES, Warrington, Physician June 15 Browne, Warrington

COLTMAN, ELIZABETH, Newcastle upon Tyne June 16 Dickinson & Co, Newcastle upon Tyne

CRAVEN, MARY ANN, Wakefield June 15 Mason & Co, Wakefield

CROSSLEY, WILLIAM HENRY, Maltby, York, Surgeon June 10 Stewart & Chalker, Wakefield

DEVER, CORNELIUS, Liverpool June 30 Toulmin & Co, Liverpool

FERRIS, JOSEPHUS, Highbury New Park July 4 Pitman & Sons, Laurence Pountney hill

FREER, EDWARD HANBURY, Horham Rectory, Suffolk May 24 Lawton & Co, Eye, Suffolk

GARBUTT, THOMAS HUSTLER, Seamer, York, Engineer June 16 Turnbull & Son, Scarborough

GIBSON, JOHN, Westbourne sq, Upper Westbourne ter June 20 Tayler & Son, Great James st

GLOAG, JANE, Walworth, Cigarette Manufacturers June 9 Boxall & Boxall, Chancery ln

GORDON, ISAAC Birmingham, Money Lender July 3 Davis, Birmingham

HANCOCK, JABEZ JAMES, Tunstall, Stafford, Earthenware Manufacturer May 21 Llewellyn & Ackrill, Tunstall

HARBRON, ANN, Yarm, York June 20 Faber & Co, Stockton on Tees

HOARE, FANNY, and SOPHIA CECIL HOARE, Clifton, Bristol June 1 Osborne & Co, Bristol

HOGARTH, JOHN RAYER, Heston End May 31 Wilson & Co, Copthall bldgs

HOLT, JOHN, Heptonstall, Yorks June 8 Sager & Co, Hebden Bridge

HOSKIER, FRANK HARALD, Angel ct, Stockbroker June 16 Paines & Co, St Helen's pl

HUMPHREY, ALBERT, Birmingham, Tailor June 4 Gateley, Birmingham

INGHAM, THEOPHILUS HASTINGS, Ainsdale, nr Southport June 2 Thompson & Hodgson, Kendal

KENDRICK, SARAH, Wallasey Village, Chester May 31 Wright & Co, Liverpool

LEIGH, MARIAN, Halifax June 12 Humphreys & Co, Halifax

MARSH, THOMAS WILLIAM, Wood Green June 4 Croft & Mortimer, Coleman st

MILLER, CAROLINE, Heigham, Norwich June 1 Rackham, Norwich

NICHOL, ANTHONY, Carlisle June 1 Mounsey & Co, Carlisle

OWEN, ELIZABETH, Stone, Stafford June 1 Redmayne, Lichfield

PEACOCK, JOHN HENRY, Finsbury park June 1 Mayhew & Sons, Saxmundham

PECK, THOMAS CHARLES, Leiston, Suffolk June 1 Mayhew & Sons, Saxmundham

PEVERELLE, SUSANNAH ELIZABETH, Manchester May 26 Orrell, Manchester

POCHIN, CHARLES NORMAN, Fulham, Merchant June 24 Radford & Frankland, Chancery ln

POLLARD, LOUISA, Hampstead June 15 Pritchard & Co, Painters' Hall, Little Trinity ln

REES, WILLIAM, Merthyr Tydfil, Hay Merchant June 30 Reynolds, Merthyr Tydfil

RICHARDS, DIANA CAROLINE, Paignton, Devon June 23 Gill, Devonport

ROBERTS, RICHARD, New Broad st, Architect June 30 Godden & Co, Old Jewry

ROBINSON, JOHN, Poulton cum Seacombe, Chester May 31 Wright & Co, Liverpool

ROBINSON, JOHN, Birmingham June 1 Lowe & Sons, Birmingham

ROCHFORD, GEORGE ISAAC, Stafford May 31 Rowlands & Co, Birmingham

SABIN, WILLIAM THOMAS, Leamington June 1 Wright & Co, Leamington

SANDYS, JANE, Worthing June 1 Bennett, Worthing

SMEETH, THOMAS SUTTON, Bradford, Metal Broker May 31 Rhodes, Bradford

SMITH, ALBERT, Rye, Sussex May 31 Dawes, Rye

SMITH, HARRIOT, Plaistow, Essex June 1 Mellish-Smith, Gracechurch st

SUFFOLK, ELIZABETH BUXTON, Hebburn New Town, Durham June 4 Newlands & Newlands, Jarrow on Tyne

TAYLOR MARIA, St Leonard's on Sea May 27 Chalinder, Hastings

TOMKINS, ALFRED SAVILL, Mark ln June 12 Greenfield & Cracknall, Lancaster pl, Strand

TYRER, JAMES, Liverpool June 12 Rudd, Liverpool

TYRER, WILLIAM Liverpool June 12 Rudd, Liverpool

UPTON, ROBERT LEYCESTER, Torquay, Devon June 19 Sanderson & Co, Queen Victoria st

WALLS, JAMES GORDON, Ilfracombe, Solicitor June 15 Walls & Stallard, Old Jewry

WASS, SAMUEL, Vauxhall walk, Box Maker July 8 Ashley & Co, Frederick's pl, Old Jewry

WILLIAMS, EUSTACE ROBERT, Porthcawl, Glam, Brewer June 1 David, Bridgend

London Gazette.—TUESDAY, May 8.

CLARKE, Gen GEORGE CALVERT, CB, Uckfield, Sussex June 23 Barnes & Bernard, Finsbury circus

CONEYBEER, THOMAS, Highweek, Devon June 5 Woosnam, Newton Abbot

CRITCHLEY, GEORGE JOHNSON, St Helen's, Lancs, Colour Manufacturer June 30 Ansdell & Eccles, St Helen's

DAY, EDWARD BENJAMIN, Birmingham June 21 Tanner, Birmingham

DORSET, ELLEN, City rd, Fancy Leather Worker June 30 Tilling, Devonshire chmbrs, Bishopsgate

ESSINGTON, LOUISA FRANCES, Oxford sq, Hyde Park June 6 Woodcock & Co, Bloomsbury sq

FIDLIN, GEORGE WAINWRIGHT, Birkenhead June 11 Cecil & Co, Birkenhead

GLOVER, BETTY, Leeds June 11 Harrison & Son, Leeds

HADDUCK, ELLEN, Blackburn June 2 Needham, Blackburn

HALL, ZILPHA KEZIAH, Waddesdon June 11 Horwood & James, Aylesbury

HASLEDEN, SARAH, St Helen's, Lancs June 27 Ansdell & Eccles, St Helen's

HASSALL, CHARLES, Fenton, Staffs, Furniture Dealer May 22 Day, Stoke on Trent

HENDERSON, DUNCAN, Lower Broughton, Lancs, Licensed Victualler June 16 Ogden, Manchester

HEPBURN, ANNIE WILSON, Hampstead July 9 Grundy & Co, Queen Victoria st

HUTCHINSON, ALFRED, New Romney, Kent, Carpenter June 30 Bannon, New Romney

HUTCHINSON, AGNES CAROLINE, Beverley, York June 15 Langley & Elliot, Stockton on Tees

JACKSON, SAMUEL, Gomersal, York, Colliery Proprietor June 9 Cadman & Cadman, Gomersal, nr Leeds

JENKINS, GEORGE, Nottingham May 31 Rothera & Sons, Nottingham

JONES, SAMUEL, Harlesden, Builder June 14 Patey, Finsbury sq

KITE, CHARLES WILLIAM, Bournemouth June 28 Trevanion & Co, Bournemouth

LEE, Rev WILLIAM MOLLAND, Sandown, I of W June 1 Vincent, Ryde

LEON, AUGUSTE, South Kensington June 18 Linklater & Co, Bond ct, Walbrook

MCMILLAN, JAMES, Preston, Bank Messenger June 11 Bramwell, Preston

MASARACHI, ANDREAS, Newcastle upon Tyne, Restaurant Proprietor June 22 Brown & Son, Newcastle upon Tyne

MAYNARD, JAMES, Croydon, Farmer June 30 Hodges & Pyke, Croydon

MINNITT, EDWARD, Girton, Nottingham June 13 Larken & Co, Newark on Trent

MOORHOUSE, THOMAS, Sheffield, Spring Fitter June 11 Branson & Son, Sheffield

PALMER, ELIZABETH, Portland pl June 4 Baker & Co, Lincoln's inn fields

PALMER, TALBOT, Weybridge, Surrey June 30 Robinson & Co, Coleman st

PARSONS, JANE, Barnsbury June 3 Amery-Parkes & Fowell, Chancery ln

PENNY, HENRY, Cromhall, Glos June 1 Crossman & Co, Thornbury, R.S.O, Glos

POWELL, SARAH DAVIS, Metropolitan Asylum, Caterham June 11 Freeman & Son, Foster ln, Cheapside

RILEY, GEORGE Haslingden, Lancs, Cotton Weaver May 26 Woodcock & Sons, Bury

ROGERS, GEORGE, Herne Bay May 31 Jones, High Holborn

ROSS, GEORGE WILLIAM, Gosforth, Northumberland, Engineer June 20 Wilkinson & Marshall, Newcastle upon Tyne
SCHNADHORST, FRANCIS, Putney June 19 Flux & Leadbitter, Leadenhall st
SHELDON, CHARLOTTE, Aston juxta Birmingham June 24 Clarke & Co, Birmingham
SHOWERING, FRANCIS, Bristol June 4 Nalder, Shepton Mallet
THIRLWALL, Prebendary THOMAS JAMES, Rhyader, Radnor July 14 Balderston & Warrens, Bedford row
THISTLETHWAYTE, THOMAS, Fareham, Southampton June 15 Gunner & Renny, Portsmouth
TUSTIN, JESSE JOHN, Burstow Hall, nr Horley, Surrey June 1 Hughes, Arundel st
WALKER, Sir JAMES ROBERT, Belgrave sq June 12 Crust & Co, Beverley
WEBBER, EMILY, Penmaenmawr, Carnarvon May 31 Sharpe & Co, Chester
WHALEY, ROBERT TAYLOR, Nottingham, Lace Manufacturer June 30 Freeth & Co, Nottingham
WILKINSON, THOMAS JOSHUA, Manchester, Glass Maker June 12 Higson & Son, Manchester
WOOD, JOHN, Nottingham May 31 Dowson & Wright, Nottingham
WOODHAMS, ALFRED, Slough, Bucks June 24 Barrett, Slough
WORDSWORTH, JOSEPH, Kingston upon Hull, Grocer June 12 Iveson & Co, Hull
WORFOLK, SELINA, Wrenthorpe, nr Wakefield June 10 Ledgard & Co, Fleet st
WRIGLEY, JAMES, Saddleworth, York, Cotton Spinner Aug 8 Redfern & Co, Oldham
YATES, GILES, Leigh, Lancs May 16 Unsworth, Leigh

London Gazette.—FRIDAY, May 11.

APPLETON, THOMAS GILES, Guildford June 25 Hubbard & Co, Cannon st
ASHCROFT, RALPH, Bolton, Schoolmaster May 31 Russell & Russell, Bolton
BIGLAND, FRANK, Liverpool, Stockbroker June 6 Alsop & Co, Liverpool
BILLING, ROBERT, Lanteglos by Camelford, Cornwall May 31 Gameson, Bodmin
BLAND, JOHN HENRY, Nuneaton, Solicitor July 7 Huntington & Leaf, King st, Cheapside
BLOOMFIELD, SARAH, Great Yarmouth June 11 Goodchild, Norwich
BROWN, GEORGE, Devizes, Wilts, Builder June 25 Hopkins, Devizes
BUNN, SAMUEL WILLIAM, Kinver, Stafford June 11 Perry & Travis, Stourbridge
BURGON, FREDERIC, Wisewood, nr Sheffield June 11 Webster & Styring, Sheffield
CARTER, DAVID, Shiplake, Oxford June 25 Cooper & Son, Henley on Thames
CHAPMAN, JAMES BALL, Cambridge June 15 R C & S Burrows, Cambridge
CROOKS, THOMAS, Gloucester, Licensed Victualler June 23 Dighton, Cheltenham
DANBY, JOHN WILLIAM, Lincoln, Solicitor June 1 Danby & Co, Lincoln
EASTWOOD, SARAH ANN, Canton, Cardiff June 1 Lewis & Pocock, Cardiff
FERRIDAY, EDWIN JOSEPH PITCHFORD, Edgbaston, Chemist June 9 Mogford, Birmingham
FORRMAN, FREDERICK JOHN, Marden, Kent, Beerhouse Keeper May 16 Bracher, Maidstone
GARROW, Mrs FRANCES, Martock, Somersets May 31 Dimond & Son, Wimpole st
GRAY, WILLIAM FINLAYSON, Luton, Bedford, Licensed Victualler June 18 Sturt, Milk st, Cheapside
HALFON, SARAH, Paris June 20 Tamplin & Co, Fenchurch st
HARLEY, ELIZABETH, Hythe, Kent June 23 G & G S Wilks, Hythe
HARLEY, GEORGE WAIDSON, Manor Park, Essex, Chemical Manufacturer June 22 Wheatly & Co, New inn, Strand
HARRIS, SARAH MULLINGS, Devonport June 24 Gill, Devonport
HARRIS, WILLIAM THOMAS, Chelsea June 16 Sole & Co, Aldermanbury
HEARD MARY ANN, Notting Hill June 7 Sparkes & Co, Exeter
HICKMOTT, HERBERT HARRY, Rotherham, Solicitor June 11 Hickmott & Co, Rotherham
HUDSON, THOMAS, Dray, York, Joiner June 13 England & Son, Goole
HURRELL, CLEMENT HENRY, Southminster, Essex, Veterinary Surgeon June 24 Crick & Freeman, Maldon
HURRELL, WILLIAM ABBEY, Southminster, Essex, Veterinary Surgeon June 24 Crick & Freeman, Maldon
JOHNSON, WILLIAM, Chichester, Builder June 15 Sowton & Co, Chichester
KIRTON, LYDIA SARAH, Burnt Ash Hill, Lee June 8 Batchelor & Batchelor, Croom's hill, Greenwich
LAITHWAITE, THOMAS, St Helens, Lancs, General Dealer June 4 Tickle, St Helens
LAROCHE, CHARLES DESIRE, Lyre Eure, France June 9 Behdens & Higgs, Mincing la
MALINS, Mrs MARY, Padbury, Bucks May 30 Hearn & Hearn, Buckingham
MAY, SAMUEL FRANCIS, Mosley, Birmingham June 10 Glaisyer & Co, Birmingham
MEIER, JANE, South Shields June 11 Wawn & Smith, South Shields
MORRIS, ELIZABETH, Birmingham May 31 Mitchell & Wilmott, Birmingham
MOSEY, MARY, Plymouth June 30 Rooker & Co, Plymouth
NAPIER, WILLIAM, Rothbury, Northumberland June 20 Ward, Newcastle on Tyne
ORMONDROYD, JOHN, Wibsey, Bradford, Innkeeper June 9 Banks & Co, Bradford
PEEL, REGINALD ARTHUR HAWORTH, Albany st June 19 Hastics, Lincoln's inn fields
PERCY, GEORGE, Manchester, Hop Merchant June 5 Lancashire & Humphries, Manchester
PRENTICE, Rev HENRY, Langley, Kent June 10 Tylee & Co, Essex st, Strand
PRICE, Colonel RICHARD BLACKWOOD, Norfolk cres, Hyde Park June 16 Wade, Old Jewry
PRITCHARD, THOMAS, Leominster, Watchmaker June 2 Easton, Leominster
READE, ELLEN, Bath June 9 Surman & Quekett, Lincoln's inn fields
ROBINSON, JASPER, Tottenham, Pork Butcher June 7 Ashbridge, Whitechapel rd
ROBINSON, RICHARD, Southport June 14 Yates, Southport
ROSE, PHILIP, Bristol June 9 Pearson, Bristol
RUCK, SELINA MARY, Bristol June 16 J L & E T Daniell, Bristol
SHACKLEY, JOSEPH, Harrington, Cumberland, Surveyor June 22 Jones, Workington
SHIPTON, JOSEPH TERTIUS, Liverpool, Manufacturing Chemist June 11 H C & A S Reynolds, Liverpool
SIMON, MARGARET, Whitehaven, Cumberland JULY 9 Thompson, Whitehaven
SKELLY, PATRICK, Haverton, Liverpool, Hay Salesman June 19 O'Hare, Liverpool
SMITH, ANNIE, Leek, Stafford May 31 Godwin, Winchester
SPURR, HENRY RODGERS, Loxley, nr Sheffield June 5 Smith & Co, Sheffield
THURLOW, ELIZABETH, Durham June 12 Wilson & Co, Durham
VERITY, CHARLES, Doncaster June 11 Atkinson & Sons, Doncaster
WARD, HENRY, Hanley, Stafford June 10 Sword & Son, Hanley
WHITMORE, WILLIAM, Beccles, Suffolk, Tanner June 20 Ingoldby & Adkin, Frederick's pl, Old Jewry
WILKINSON ORLANDO, Bradford, Spinning Manager May 28 Banks & Co, Bradford
WINN, WILLIAM, Calverley, York, Coal Merchant May 31 Trewavas & Massey, Bradford
WOOD, Mrs CHARLOTTE MOORE, Hove, Sussex June 9 Verrall & Boriase, Brighton

London Gazette.—TUESDAY, May 15.

ARMSTRONG, JESSIE, Hackney June 15 Syrett & Son, Finsbury pvmt
BENDELL, WILLIAM JOHN, Hackney June 12 Brooks & Co, Godliman st
BISHOP, EMILY, Woodburn Common, Bucks June 21 Thomas, Maidenhead
BLACK, JOHN, Southport July 11 Hodge, Southport
BRISTOWE, ARTHUR, Bournemouth June 23 Rhodes & Son, Dowgate hill
BROWNRIGG, Sir HENRY MOORE, White Waltham, Berks June 21 Capnons & Co, Savile pl, Conduit st
BURT, EDMUND EATON, Christchurch, Southampton, Carrier June 12 Burt & Haviland, Christchurch
CALISCH, NICOLAAS ARNOLD, Amsterdam, Holland, Advocate May 24 Dunn, Draper's gdns
CONDON, JOHN HENRY BOWDEN, Marazion, Cornwall July 31 Rooker & Co, Plymouth
CONDON, MARY ANN, Marazion, Cornwall July 31 Rooker & Co, Plymouth
DALTON, ELIA, Ipswich June 11 Jackaman & Co, Ipswich
DAWES, JAMES, Wolverhampton, Cattle Dealer June 25 Carrane, Wellington, Salop
FOORD, EDWARD BROMLEY, Cheltenham June 25 Griffiths & Co, Cheltenham
HARLICK, ALICE, Lytham, Lancaster June 30 W & J Coopes, Preston
GOLDIE-TAUBMAN, CHARLES FRANCIS, Douglas, I of M June 30 Rixon, Bishopsgate st
HANNICK, SAINT VINCENT LAWRENCE ALMERIC, Bow County, Montana, USA, Farmer June 25 Parker & Co, St Michael's Rectory, Cornhill
HARTLEY, JOHN EBORALL, Handsworth, Merchant June 16 Foster & Co, Birmingham
HATCHETT, MARGARET MARIA, Dulwich June 12 Heath & Co, New London st, Mark la
HOLMES, THOMAS, Lanercost, Cumberland, Yeoman May 30 Cartner & Millburn, Brampton
JACKSON, JOHN STONEWALL, Maidenhead June 13 Stuchbery, Maidenhead
JESSON, TIMOTHY, Chelsea May 30 Edwards Gray's inn sq
JONES, WILLIAM SAMUEL, Holland Park, Barrister, June 12 Jones, Lincoln's inn fields
LOCKWOOD, GEORGE, Holloway rd, Hosier June 18 Thomsons & Co, Cornhill
LOMAS, JOSEPH WILDING, Camberwell June 16 Olivant, Sidcup, Kent
MEARS, JOSEPH, Southsea, Hants June 16 King & Son, Portsmouth
MOORE, JAMES LODGE, Sarisbury, Hants Goble & Warner, Fareham
MUNDEN, WILLIAM, Ringwood, Hants June 7 Davy & Jackson, Ringwood
NEVE, WILLIAM TANNER, Cranbrook, Kent June 30 Hughes & Co. Budge row
PATE, WILLIAM jun, Whisby, Lincoln, Farmer June 15 Toynbee & Co, Lincoln
PHILLIPS, OCTAVIUS, Ealing June 9 Spyer & Sons, New Broad st
PORRITT, JABEZ WILLIAM, Huddersfield June 1 Armitage & Co, Huddersfield
ROE, MARY ANN, Battersea July 31 Wynne & Co, New ct, Carey st
RYAN, ANNIE, Liverpool June 15 Bartley & Bird, Liverpool
SHIRES, JOHN, Hunslet, Leeds, Publican June 23 Granger & Sons, Leeds
SIDDELL, GEORGE, Sheffield July 1 Irons, Sheffield
TEMPLER, PHILIP ARTHUR, Crookham, nr Winchfield, Hants Aug 1 Jobson, Lincoln's inn fields
WEBB, GEORGE ARTHUR, Southampton June 23 Bailey & White, Winchester
WEDGWOOD, ARTHUR, York st, Portman sq June 20 Eyre & Co, John st, Bedford row
WILKINSON, ISABELLA, Asby, near Appleby, Westmorland June 1 Bell & Moordaff, Appleby
WILSON, RICHARD, South Norwood June 30 Chandler & Rumboll, Bishopsgate st Within
WILSON, WILLIAM WALLACE, Darlaston, Stafford, Excise Officer June 24 Slater & Co, Darlaston

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ALLEN, ELIZA, Handsworth June 30 Pointon, Birmingham
ANSTIE, JOHN, Victoria st June 15 Crowders & Co, Lincoln's inn fields
BAKER, ANN, Wimbledon Park June 18 Philbrick & Co, Basinghall st
BEECHEY, Rev Sir VINCENT, Hilgay, Norfolk June 20 Reed & Wayman, Downham Market, Norfolk
BENSON, DOROTHY, Whitby, York July 9 Cutler & Co, Duke st, St James's
BILLING, ROBERT, Lanteglos by Camelford, Cornwall May 31 Gameson, Bodmin
BRICE, MARY, Northampton May 25 Chandler & Co, Basingstoke
BROOKS, CHRISTOPHER, Barnoldswick, via Colne June 29 Leak, Barnoldswick
BROWN, ELIZABETH, Mansfield, Nottingham June 18 Alcock, Mansfield
BROWN, EMILY MARTHA, Sutton Coldfield, Warwick June 15 Pritchard, Birmingham
BUTCHER, ROBERT, Worting Town's End, Southampton, Baker May 25 Chandler & Co, Basingstoke, Hants
CABLE, WILLIAM BRUCE, Streatham, Clerk July 9 Stammers, Basinghall st
CADWALLADER, MARY ANN, Munslow, Salop June 18 Male, Birmingham
CHATFIELD, HENRY, London rd June 21 Pedley & Co, Bush la
COOPER, JOHN, Southsea June 27 Pearce & Son, Portsea
CORDWIN, WILLIAM, Cinderford, Glos June 1 Carter, Newnham
COTTRELL, MATILDA, Southport June 22 Threlfall, Southport
CRAIG, NATHANIEL, Woodchurch, nr Birkenhead, Estate Agent June 19 Cecil & Co, Birkenhead
CRUICKSHANK, JAMES ALEXANDER, Chislehurst, Kent, Hay Factor June 29 Baddeleys & Co, Leadenhall st
DANIELS, BENJAMIN, Stratford, Essex, Match Manufacturer June 1 Prestons, Stratford
DAVIS, JOSEPH ROBERT, Islington June 20 Double, Fore st
DONALD, WILLIAM, Bromfield, Cumberland, Farmer June 16 Bendle & Son, Carlisle
ELLIS, THOMAS, Grove Park, Kent June 11 Buss, Tunbridge Wells
ELSE, FANNY, Matlock Bridge, Derby June 30 Branson & Son, Sheffield
EVERITT EDWARD, Richmond, Hosier June 30 Senior & Furbank, Richmond
FARROW, CHARLES, Martin by Timberland Lincoln, Miller June 11 Tweed & Co, Lincoln
FERRBY, BENJAMIN EDMUND, Kensington June 24 Dunn & Hilliard, Guildhall chmbrs
FLIGHT, MATILDA CATHARINE, Brighton June 30 Lewis & Sons, Wilmington sq
FOSTER, DAVISON, Foxholes, York, Farmer June 30 E J & A Peters, York
FULLER, THOMAS, Twickenham June 15 Senior & Furbank, Richmond
GARDNER, HENRY, Fleet st June 15 Godwin & Son, Wool Exchange
GOODALL, JOHN, Heckmondwike, Overlooker June 15 Iveson & Macaulay, Heckmondwike
GOW-STEUART-GOW, MARY JANNETTE, Hawkhurst, Kent June 12 Caprons & Co, Savile pl, Conduit st
GRAYSON, CATHERINE, Eccles, nr Manchester June 16 Bowden & Livesey, Manchester
HAMMOND, JANE, Dover June 16 Fielding, Dover
HAMMOND, JAMES BISKER, Tilmanstone, Kent June 16 Fielding Dover
HAMMONDS, RICHARD, sen Fenton, Stafford July 2 Allerton, Longton, Staffs
HANBURY, SAMPSON, Wyvenhoe Park, nr Colchester June 30 Lindsay & Co, Ironmonger la
HIGGINS, JULIANA, Nun Monkton, York June 23 Spink & Brown, York
HILL, ALFRED JOHN, Edgbaston June 30 Pointon, Birmingham
HODDINOTT, GEORGE, Little Bucklaud, Glos, Farmer June 18 New, Evesham
HOLDEN, HENRY, Nottingham June 30 Freeth & Co, Nottingham
HOOPER, Mrs KETURAH, Newport, nr Berkeley, Glos June 23 Tebbs & Son, Bedford
HOWARD, GEORGE, Hampstead June 28 Dod & Co, Berners st
KENDERDINE, RICHARD, Walton, nr Stone, Stafford July 18 Waller & Sons, Coleman st
LAWFORD, LYDIA JANE, Southport Aug 15 Withington & Co, Manchester
LAYARD, EDGAR LEOPOLD, Salterton Devon July 5 Harding, Victoria st
LOWNDES, Rev CHARLES WILLIAM SELBY, North Crawley, Bucks May 31 Garrard & Allen, Olney, Bucks
MACDONALD, ADA JULIA ANNETTE, Liverpool June 21 Verrall & Boriase, Brighton
MAYOR, PERCY WILLIAM, North Kensington, Engineer July 12 Eye & Eyre, Golden sq
MAYO, Rev THEODORE, Bridgnorth, Salop June 15 Mayo & Co, Drapers' gdns
MOUNTFORD, JAMES, Badbury House, nr Swindon, Wilts Kendall & Co, Carey st, Lincoln's inn
MUSNIER, ISABELLE JOSEPHINE SOPHIE CHAUVITEAU, Paris June 14 Rehdens & Higgs, Mincing la
PASBY, ELIZA, Brixton June 1 Elgood, Lincoln's inn fields
PEERCE, JAMES, Hoarwithy Mill, Hereford, Miller June 9 Burt & Evans, Ross
POOLE THOMAS, West Kensington June 30 Withall & Co, Victoria st
BRADFORD, JOSEPH, Birstall, York, Newsagent June 23 Law, Batley
ROACH, JOSEPH HENRY, Bristol, Contractor June 30 Watkins, Bristol
ROBINSON JOHN, Lancaster, Brick Manufacturer June 20 Thompson & Oakey, Preston
RODGERS, JOHN, Hough Green, Lancaster, Brush Manufacturer June 14 Tyrer & Co, Liverpool
SAUNDERS, HENRY, Maida Vale July 15 S M & J B Benson, Clement's inn
SMEE, EMMA MORRIS, Upper Norwood June 30 Bell, King st, Covent Garden
SUGDEN, ZACCHEUS, Halifax June 30 Jubb & Co, Halifax
TAYLOR, MARY, Chelsea June 18 H P & J H Cobb, Lincoln's inn fields
TURNER, ROBERT HENRY, Walton on Thames June 24 Young & Sons, Mark la
UHRIG, JOHAN ERNST ADOLPH, Canonbury July 14 Evans, Queen Victoria st
WEAL, ELIZABETH, Erith, Kent June 16 Watts & Habershon, Queen Victoria st
WHITE, THOMAS, Liskeard, Merchant June 23 Causter & Son, Liskeard
WHITTINGHAM, THOMAS, Long acre, Warehouseman June 16 Dinn, Gresham bldgs
WILLIAMSON, GEORGE, Wednesbury, Builder June 9 Thursfield & Messiter, Wednesbury

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ANDERSON, EMMA, Nottingham June 29 Goodall & Son, Nottingham
ANDERSON, JOHN PENDLETON, Nottingham June 29 Goodall & Son, Nottingham
APPLEYARD, TOM, Halifax, Licensed Victualler June 20 Bailey, Halifax

ARNOLD, ROBERT KIDDLE, Mitcham, Surrey, Licensed Victualler June 16 Webb, Bucklesbury
BARFF, FREDERIC WILLIAM, Wimbledon June 4 Le Brasseur & Oakley, New ct, Lincoln's inn
BARKER, WILLIAM, Middlesbrough, Veterinary Surgeon July 7 Faber & Co, Stockton on Tees
BARLIN, DAVID HENRY, Margate June 30 Faulkner, Chandos st, Cavendish sq
BARRETT, MARY, Loughor, Glam May 28 Viner & Co, Swansea
BELDING, WILLIAM, Chelsea June 23 Armstrong, Chancery ln
BISHOP, MARY, York June 26 Spink & Brown, York
BLAKE, ELIZABETH, Upper Tollington pk, Stroud Green July 3 Sewell & Co, Old Broad st
BLANCH, MARTHA, South Shields June 23 Smith, South Shields
CECIL, WILLIAM, Bow rd June 30 Bannister & Co, Basinghall st
CLARK, EMMA, Datchet, Bucks June 30 Robins & Co, Finsbury circus
CLARK, JULIA Guildford July 23 Burgoynes & Greatbach, Oxford st
CONJUITE, DAVID, Richmond, Commercial Traveller July 17 Barber, Fen ct
CRISP, ROBERT, Orford, Suffolk July 1 Steward & Rouse, Ipswich
CUMMINS, JOSEPH, Liverpool, Contractor June 20 Clarke & Davis, Liverpool
DAVIES, ALFRED HARRY, Dudley, Worcester, Coach Builder June 22 Ward, Dudley
DRAKIN, HANNAH MARY, Sheffield June 30 Gould & Coombe, Sheffield
DICKER, Mrs LUCY, Clapham June 30 Gush & Co, Finsbury circus
DUGDALE, ANNIE, Burnley June 23 Grundy & Co, Manchester
EVANS, JOHN WHEATON, Scarborough July 2 Hick, Scarborough
FISHER, MARY ANN PERRY, Handsworth, Stafford June 30 Slater & Co, Darlaston
FLEWITT, CHARLES THOMAS MOTTERAM, Wylde gn, Warwick July 17 Tyler & Deighton, Birmingham
GRESLEY, Dame LAURA ANNE, Great Cumberland pl June 30 Smith & Co, Ashby de la Zouch
HAYCRAFT, MARTHA, Exmouth, Devon June 22 Farlow & Fuller, Church ct, Clement's ln
HAYES, GEORGE, Birkenhead, Chester, Storekeeper June 22 Cecil & Co, Birkenhead
HOLMES, MARY, Patrington, York July 31 Grimshaw, Hull
HOWROYD, JANE ELIZABETH, Mirfield, York June 16 Simpson, Dewsbury
JACKSON, EDWARD, Sheffield, Table Blade Maker June 24 Newsom, Sheffield
JACKSON, ELIZA, Sheffield June 24 Newsom, Sheffield
JACKSON, THOMAS, Newsham Hall, nr Preston, Cattle Dealer June 20 Clarke & Co, Preston
LAMB, MARY, Sheffield June 30 Rodgers & Co, Sheffield
LEETE, WILLIAMS, Kennington June 20 Biggs & Co, Lincoln's inn fields
LEWIS, MARY ANN, Kington, Hereford June 20 Temple & Philpin, Kington
LUCAS, MARY ANN, Boxham, Oxford June 16 Hancock & Co, Shipston
MARTIN, ELIZABETH MARY, Plymouth June 24 Tucker, Plymouth
MASTERS, JAMES, Lamb's Conduit st July 18 Wade, Clifford's inn
NEWMAN, Mrs MARY, Bath June 30 Simmons & Co, Bath
PEARSON, JAMES, Old Hill, Stafford, Grocer May 30 Cooksey, Old Hill, Staffs
PHILLIPS, JOHN SUTHERLAND, Cheltenham June 30 Mallory, Cheltenham
PHILLIPS, WILLIAM, Fay Gate, Sussex June 25 Bird & Eldridges, Great James st
RAINE, JOHN, North Hylton, Durham May 31 Herbert, Sunderland
RICHARDS, WILLIAM, Islington, Carman July 3 Lewis, Chancery ln
RICKARD, ARTHUR GAVED, Portland, Colony of Victoria, Draper June 20 Blyth & Co, Gresham House
ROYLE, SARAH, Middleton, Lancs June 30 Jackson & Co, Rochdale
SAGAR, ANN, Workington, Cumberland June 12 Thompson, Whitehaven
SENIOR, WILLIAM, Heckmondwike, York June 25 Iveson & Macaulay, Heckmondwike
SOLOMON, JAMES VOSE, Handsworth, nr Birmingham, Surgeon June 30 Lee & Co, Birmingham
SOWERBUTTS, HENRY ELI, Ashton on Ribble, nr Preston, Cotton Manufacturer July 1 W & R Ascroft, Preston
STOPFORTH, ELLEN, Bolton May 31 Russell & Russell, Bolton
SYER, ISAAC HENRY, Ipswich, Coal Agent May 29 Marshall, Ipswich
THOMSON, THOMAS, Holyhead June 8 Pritchard, Holyhead
TUNSTALL, JAMES, Upper Rawcliffe with Tarnacre, Lancaster, Farmer June 20 Clarke & Co, Preston
TURNER, THOMAS, Aston juxta Birmingham June 18 Ansell & Ashford, Birmingham
TYZACK, JANE, Sheffield June 24 Newsom, Sheffield
TYZACK, JOSHUA, Sheffield, Merchant June 24 Newsom, Sheffield
VICKERS, CHARLES ERNEST, Appleby, Westmorland June 30 Brett & Co, Manchester
WELCH, THOMAS, Brighton June 30 Murray & Co, Birchin ln
WILLIAMS, EDWARD, Ysceifiog, Flint July 21 Bromley & Co, Holywell
WISE, HENRY ELLISON, Bethlem Royal Hospital, Surrey July 3 Tatton, Kensington High st
WOOD, JESSIE BLANCHE ADELAIDE, Westbourne st, Hyde Park June 30 Faulkner, Chandos st, Cavendish sq

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, May 18.

RECEIVING ORDERS.

AMES, EDWARD JOHN, Carnarvon, Cycle Mechanic Bangor Pet May 14 Ord May 14
BALDRY, WILLIAM JOHN, Attleborough, Norfolk, Shoeing Smith Norwich Pet May 16 Ord May 16
BATES, EDWARD, West Bromwich, Butcher West Bromwich Pet May 14 Ord May 14
BRIDGES, HENRY, Sheffield Sheffield Pet May 14 Ord May 14
BUTLER, JOHN THOMAS, Pleck, Walsall, Grocer Walsall Pet May 15 Ord May 15
CRATCHLEY, GEORGE, Whiteshill, nr Stroud, Glos, Quarryman Gloucester Pet April 30 Ord May 12
CULE, EVAN, Radyr, Glam, Grocer Pontypridd Pet May 15 Ord May 15
DAWE, HENRY CHARLES, Bristol, General Outfitter Bristol Pet May 15 Ord May 15
FENNELL, CHARLES AUGUSTUS MAUDE, Chesterton, Cambridges Cambridge Pet May 16 Ord May 16
FINNEMORE, GEORGE HEATH, Kingston upon Hull, Tailor Kingston upon Hull Pet May 15 Ord May 15
FLINT, SAMUEL, Nottingham Nottingham Pet May 15 Ord May 15
FORD, WILLIAM, Devonport, Grocer Plymouth Pet May 16 Ord May 16
GOLDSTONE, BARNETT, Swansea, Draper Swansea Pet May 7 Ord May 16
GREEN, SAMUEL, Leeds, Chimney Sweeper Leeds Pet May 14 Ord May 14
GRIFFIN, SAM Norwich, Silk Merchant Norwich Pet May 15 Ord May 15
HAILS, WALTER WILLIAM, Wellingborough, Wheelwright Northampton Pet May 14 Ord May 14
HEALE, HUBERT, Plymouth, Butcher Plymouth Pet May 16 Ord May 16
HOBBS, GEORGE, and GEORGE WILLIAM HOBBS, Carpshields Farm, nr Waskerley, Durham, Farmers Newcastle on Tyne Pet May 16 Ord May 16
HUDSON, FREDERICK JAMES, Studley, Warwicks, School Proprietor Warwick Pet May 14 Ord May 14
INGRAM, HARRY ESCOTT, Weston super Mare, Sanitary Plumber Bridgwater Pet May 16 Ord May 16
JONES, EZRA, Walkden, nr Bolton, Farmer Bolton Pet May 15 Ord May 15
JONES, HARRY WESSON, Melbourne, Derbys, Draper's Assistant Derby Pet May 14 Ord May 14
JONES, JOHN FRANCIS, Merthyr Tydvil, Builder Merthyr Tydvil Pet May 15 Ord May 15
JONES, OWEN, Cwmyglo, Carnarvons, Quarryman Bangor Pet May 12 Ord May 12
KEEBLE, EDWIN COCKLE, Glemsford, Suffolk, Grocer Colchester Pet May 14 Ord May 14
LONGBOTTOM, CHRISTOPHER, Bradford, Estate Agent Bradford Pet May 16 Ord May 16
LOWE, WILLIAM, Downholland, Lancs, Farmer Liverpool Pet May 14 Ord May 14
MARSDEN, JOHN, Standish, Lancaster, Joiner Wigan Pet May 15 Ord May 15
MARTINS ANNIE SOPHIA, Brixton High Court Pet April 20 Ord May 16
MORGAN, DAVID, Tylorstown, Glam, Collier Pontypridd Pet May 14 Ord May 14
MOSS, ARTHUR, Nottingham Nottingham Pet April 12 Ord May 12
NOTON, SAMUEL, Pontefract, Yorks, Shoeing Smith Wakefield Pet May 16 Ord May 16
PAGE, WILLIAM, Wednesbury, Staffs, Diemaker Walsall Pet May 15 Ord May 15
PRUDDEN, ERNEST, Luton, Beds, Straw Hat Manufacturer Luton Pet May 16 Ord May 16
SCOTT, WALTER JOHN, Paulerspury, Northants, Baker Northampton Pet May 14 Ord May 14
SMITH, CHARLES CURTIS, Spilsby, Lincs, Boot Dealer Boston Pet May 16 Ord May 16
SOUTHGATE, WALTER, West Rudham, Norfolk, Builder Norwich Pet May 14 Ord May 14
STRINGER, KAY, Northowram, nr Halifax, Butcher Halifax Pet May 12 Ord May 12
STUBINGTON, HENRY THOMAS, West Emsworth, Hants, Flour Merchant Portsmouth Pet May 15 Ord May 15
SULLIVAN, JOHN, Bramhall, Cheshire, Coal Merchant Stockport Pet May 15 Ord May 15
TRIPP, WILLIAM THOMAS, Beaconsfield, Bucks, Farrier Aylesbury Pet May 15 Ord May 15
VAUGHAN, FREDERICK WILLIAM, Preston, Tobacco Merchant Preston Pet May 3 Ord May 16
WEIGEL, BARNET, Maxilla gdns, Notting Hill, Diamond Dealer High Court Pet April 10 Ord May 14
WICKHAM, BERTRAM CHARLES, Worthing, Mushroom Grower Brighton Pet April 26 Ord May 14
WILKINSON, THOMAS, Cleethorpes, Builder Gt Grimsby Pet May 11 Ord May 11
WILLARD, RICHARD, Hove, Sussex, Tailor Brighton Pet May 15 Ord May 15
WILLSON, HENRY WILLIAM, Stamford Baron, Northamptons, Hotel Keeper Peterborough Pet May 16 Ord May 16
WILSON, WILLIAM, Stockport, Cheshire, Publican Stockport Pet May 14 Ord May 14
YOULES, ROBERT, Leicester, Baker Leicester Pet May 15 Ord May 15

FIRST MEETINGS

ACKLAND, WALTER, and HENRY ACKLAND, Cardiff, Grocers May 26 at 11.30 Off Rec, 117, St Mary st, Cardiff
APPLETON, RICHARD, Henley on Thames, Journeyman Plumber May 26 at 1 Off Rec, Endless st, Salisbury
ASHLEY, RICHARD, and VINCENT WILLIAM ASHLEY, Crewe, Builders May 25 at 10.30 Royal Hotel, Crewe
BATESON, HENRY JAMES, Dalton in Furness, Grocer May 25 at 11.30 Off Rec, 16, Cornwallis st, Barrow in Furness
BLAKEY, FRED, Wilsden, nr Bradford, Coal Merchant May 28 at 3 Off Rec, 31, Manor row, Bradford
COPE WILLIAM HENRY, Uttoxeter, Joiner May 25 at 2.30 Off Rec, 47, Full st, Derby
CUDE, HENRY, Ilford, Essex, Builder May 29 at 3 95, Temple chmbrs, Temple av
DEVEREUX, THOMAS, Haverfordwest, Wine Merchant May 29 at 11 Off Rec, Baldwin st, Bristol
HALL, F, Edgware rd, Dentist May 28 at 12 Bankruptcy bldgs, Carey st
HARRIS, THOMAS EDWARD, Copthall av, Stock Broker May 28 at 11 Bankruptcy bldgs, Carey st
HICKMOTT, JOSEPH, New Windsor, Berks, Clothing Salesman May 28 at 12 95, Temple chmbrs, Temple av
HILL, CHARLES TERTIUS, Eltham, Kent, Baker May 28 at 11.30 24, Railway app, London Bridge
HOLROYD, WILLIAM, Platt Bridge, nr Wigan, Painter May 25 at 2.30 Court house, King st, Wigan
HUDSON, FREDERICK JAMES, Studley, Warwicks, School Proprietor June 15, at 11.45 Off Rec, 17, Hertford st, Coventry
JACKSON, WILLIAM, Leamington, Ironmonger May 28 at 12 Off Rec, 17, Hertford st, Coventry
JENKINS, JOHN, Warwick, Innkeeper May 28 at 2.15 45, Copenhagen st, Worcester
KILBY, WILLIAM, jun, Dunstable, Bedford, Grocer May 25 at 11 Off Rec, 1A, St Paul's sq, Bedford
LINDSEY, WALTER, Beckenham, Kent, Carriage Proprietor May 25 at 12.30 24, Railway app, London Bridge
MARKS, EPHRAIM, Leeds, Fruiterer May 25 at 12 Off Rec, 22, Park row, Leeds
MARSDEN, JOHN, Standish, Lancaster, Joiner May 29 at 2.30 Court house, King st, Wigan
MORTON, WILLIAM, ALLAN HILL, and HERBERT MORTON, Cleckheaton, Yorks, Ironfounders May 28 at 11 Off Rec, 31, Manor row, Bradford
NICHOLLS, ALFRED WILLIAM, Ryde, I W, Painter May 28 at 11.15 19, Quay st, Newport, I W
OGLEBY, JOHN, Pembroke, Butcher May 25 at 12 Temperance Hall, Pembroke Dock
OWEN, JOHN, Penrhiwceiber, Glam, Collier May 28 at 3 135, High st, Merthyr Tydfil
PEARCEY, GEORGE SAMUEL, Dagenham, Essex, Builder May 28 at 3 95, Temple chmbrs, Temple av
PHILLIPS, GEORGE, Pontypridd, Draper May 25 at 3 135, High st, Merthyr Tydfil
PICKERING, JOSEPH, Sheffield, Provision Dealer May 25 at 12.30 Off Rec, Figtree ln, Sheffield
REID, JOHN CHARLES, Leeds, Furniture Dealer May 25 at 11 Off Rec, 22, Park row, Leeds
SOUTHGATE, WALTER, West Rudham, Norfolk, Builder May 26 at 1.30 Off Rec, 8, King st, Norwich
STANBRIDGE & SON, Upper Warlingham, Surrey, Coal Merchants May 25 at 11 24, Railway app, London Bridge
STEPHENSON, JOHN HUDDARD, Leeds May 25 at 12.30 Off Rec, 22, Park row, Leeds
STUBBS, REGINALD GEORGE, Filey, Yorks, Cycle Dealer May 29 at 2 74, Newborough, Scarborough
WHITNELL, FREDERICK ARTHUR, Plymouth, Bootmaker May 28 at 11 Off Rec, 6, Athenæum ter, Plymouth
WILKINSON, GEORGE, and JOHN CALVERT, Accrington, Cotton Manufacturers May 25 at 11 Court house, Burnley
WINSLEY, WALLACE JAMES, Exeter, Auctioneer May 31 at 10.30 Off Rec, 13, Bedford circus, Exeter

ADJUDICATIONS.

AKERMAN, GEORGE ALBERT GREGORY, Edgware rd, Cycle Factor High Court Pet April 7 Ord May 16
AMES EDWARD JOHN, Carnarvon, Mechanic Bangor Pet May 14 Ord May 14
BALDRY, WILLIAM JOHN, Attleborough, Norfolk, Shoeing Smith Norwich Pet May 16 Ord May 16
BATES, EDWARD, West Bromwich, Staffs, Butcher West Bromwich Pet May 14 Ord May 14
BRAIN, EDMUND JAMES, St Philip's, Bristol, Beer Retailer Bristol Pet April 25 Ord May 15
BRIDGES, HENRY, Sheffield Sheffield Pet May 14 Ord May 14
BUTLER, JOHN THOMAS, Walsall, Grocer Walsall Pet May 15 Ord May 15
COLMER, JOHN WILLIAM, Lombard st, Company Promoter High Court Pet Oct 23 Ord May 15
FENNELL, CHARLES AUGUSTUS MAUDE, Cambridge, Doctor of Letters Cambridge Pet May 16 Ord May 16
FINNEMORE, GEORGE HEATH, Kingston upon Hull, Tailor Kingston upon Hull Pet May 15 Ord May 15
FLINT, SAMUEL, Arnold, Notts Nottingham Pet May 15 Ord May 15
GRAY, JOHN WILLIAM, Morecambe, Lancs, Draper Preston Pet April 19 Ord May 15
GREEN, SAMUEL, Leeds, Chimney Sweeper Leeds Pet May 14 Ord May 14
GRIFFIN, SAM, Norwich, Silk Merchant Norwich Pet May 15 Ord May 15
HAILS, WALTER WILLIAM, Wellingborough, Wheelwright Northampton Pet May 14 Ord May 14
HYAM, WILLIAM, Shepherd's Bush, Licensed Victualler High Court Pet April 12 Ord May 11
JONES, EZRA, Walkden, nr Bolton, Farmer Bolton Pet May 15 Ord May 15
JONES, HARRY WESSON, Melbourne, Derby, Draper's Assistant Derby Pet May 14 Ord May 14
JONES, JOHN FRANCIS, Merthyr Tydfil, Builder Merthyr Tydfil Pet May 15 Ord May 15
JONES, OWEN, Cwmyglo, Carnarvon, Quarryman Bangor Pet May 12 Ord May 12
KEEBLE, EDWIN COCKLE, Glemsford, Suffolk, Grocer Colchester Pet May 14 Ord May 14
LONGBOTTOM, CHRISTOPHER, Bradford, Estate Agent Bradford Pet May 16 Ord May 16

LOWE, WILLIAM, Downholland, Lancs, Farmer Liverpool Pet May 14 Ord May 14
MARSDEN, JOHN Standish, Lanes, Joiner Wigan Pet May 15 Ord May 15
MEETENS, CHARLES. London st, Tottenham court rd, Cabinet Maker High Court Pet May 9 Ord May 14
MORGAN, DAVID, Tylorstown, Glam, Collier Pontypridd Pet May 14 Ord May 14
MORGAN, GEORGE FREDERICK, East Dulwich, Builder High Court Pet March 21 Ord May 14
NANCE, ARTHUR CHAPLIN, Putney Wandsworth Pet Jan 19 Ord May 16
NOTON, SAMUEL, Pontefract, Yorks, Shoeing Smith Wakefield Pet May 16 Ord May 16
OPENSHAW, JOHN GEORGE, Southport, Solicitor Bolton Pet April 18 Ord May 14
PAGE, WILLIAM, Wednesbury, Diemaker Walsall Pet May 15 Ord May 15
PATERSON, WILLIAM, jun, Hampstead High Court Pet March 22 Ord May 12
PEARCEY, GEORGE SAMUEL, Dagenham, Essex, Builder Chelmsford Pet April 11 Ord May 15
PRUDDEN, ERNEST, Luton, Bedford, Straw Hat Manufacturer Luton Pet May 16 Ord May 16
SANDERSON, HENRY ARTHUR, Erith, Kent, Contractor Rochester Pet April 11 Ord May 12
SCOTT, WALTER JOHN, Paulerspury, Northampton, Baker Northampton Pet May 14 Ord May 14
SMITH, CHARLES CURTIS, Spilsby, Lincs, Boot Dealer Boston Pet May 16 Ord May 16
SOUTHGATE, WALTER, West Rudham, Norfolk, Builder Norwich Pet May 14 Ord May 14
STRINGER, KAY, Northowram, nr Halifax, Butcher Halifax Pet May 12 Ord May 12
SULLIVAN, JOHN, Stockport, Cheshire, Coal Merchant Stockport Pet May 15 Ord May 15
TRIPP, WILLIAM THOMAS, Beaconsfield, Bucks, Farrier Aylesbury Pet May 15 Ord May 15
WARBUTTON, WILLIAM HENRY, Bristol, Wholesale Confectioner Bristol Pet May 12 Ord May 15
WILKINSON, THOMAS, Cleethorpes, Builder Great Grimsby Pet May 11 Ord May 11
WILLSON, HENRY WILLIAM, Stamford Baron, Northants, Hotel Keeper Peterborough Pet May 16 Ord May 16
WILSON, WILLIAM, Stockport, Cheshire, Publican Stockport Pet May 14 Ord May 14
WINSLEY, WALLACE JAMES, Exeter, Auctioneer Exeter Pet April 26 Ord May 14
YOULES, ROBERT, Leicester, Baker Leicester Pet May 15 Ord May 15

London Gazette —TUESDAY, May 22.

RECEIVING ORDERS.

ARENSBERG, SAMUEL, jun, Leeds, Merchant Bradford Pet May 16 Ord May 16
BEATON, GEORGE EDWIN, Portsmouth, Joiner Portsmouth Pet May 18 Ord May 18
BENNETT, BENJAMIN, Chester, Farmer Chester Pet May 7 Ord May 17
BURTON, CHARLES WILLIAM, Cambridge, Sausage Skin Manufacturer Cambridge Pet May 18 Ord May 18
CALLAGHAN, HENRY, Tottenham, Mercantile Clerk Edmonton Pet May 16 Ord May 16
CARRUTHERS, JAMES BYAM, Chiswick, Printer High Court Pet May 18 Ord May 18
CRILEY, H E, and FRED BLOXHAM, Fulham, Builders High Court Pet May 16 Ord May 17
DIMMOCK, ELIZABETH BARNARD, Bedford, Private School Proprietress Bedford Pet May 16 Ord May 16
DUTTON, THOMAS, Holland park av, Doctor High Court Pet April 26 Ord May 18
EPTON, JOSEPH, Burgh le Marsh, Lincs, Cattle Dealer Boston Pet May 19 Ord May 19
FISHBURN, GEORGE, York, Coal Dealer York Pet May 17 Ord May 17
FISHER, BERNARD, Birmingham, Wholesale Tobacconist Birmingham Pet May 14 Ord May 14
FLAHERTY, ALBERT EDWARD, Birmingham, Butcher Birmingham Pet May 15 Ord May 15
FLECKENSTEIN, FRITZ, Leeds Leeds Pet May 3 Ord May 18
GABB, HUGH OSWIN, Bewdley, Worcesters Kidderminster Pet May 3 Ord May 17
GIBBS, HENRY, Cardiff, Coal Merchant Cardiff Pet May 17 Ord May 17
HEATH, GEORGE ANTHONY Heddon st, Regent st, Jeweller High Court Pet April 11 Ord May 18
JONES, JOHN, Hafod, nr Pontypridd, Timberman Pontypridd Pet May 17 Ord May 17
LOCKYER, SOPHIA, and WILLIAM MORGAN, Bartholomew close, Artificial Flower Manufacturers High Court Pet May 18 Ord May 18
MCNEILL, AMY, Westminster Bridge rd High Court Pet May 18 Ord May 18
MAGER, JANE, South Wingate, Durham, Innkeeper Sunderland Pet May 5 Ord May 18
MILLER, ROBERT, Nottingham, Cabinet Maker Nottingham Pet May 18 Ord May 18
MULLER, FRIEDRICH WILHELM LUDWIG, Croydon, General Merchant High Court Pet May 18 Ord May 18
REID, VERNON B, Leeds, Furniture Dealer Leeds Pet April 19 Ord May 18
SCHOLEFIELD, SAM, Saltaire, Yorks, Clerk Bradford Pet May 19 Ord May 19
SCOTCHER, HENRY WILLIAM, Leicester Leicester Pet May 18 Ord May 18
SEDGWICK, CHARLES, South Shields, Draper Newcastle on Tyne Pet May 18 Ord May 18
SMITH, HARRY, Salford, Lancs, Plumber Salford Pet May 17 Ord May 17
STAPLES, STEADMAN WILLIAM ASPLAND, Pagham, Sussex, Miller Brighton Pet May 17 Ord May 17
TAYLOR, LYDIA JANE, Eton, Bucks, Ironmonger Windsor Pet May 16 Ord May 16
URSELL, FRANCIS WILLIAM, Cheltenham, Pianoforte Dealer Cheltenham Pet May 18 Ord May 18
WHITWORTH, SAM MEDLEY, Dewsbury, Newsagent Dewsbury Pet May 18 Ord May 18
WILLIAMS, JOHN, Ferndale, Glam, Oil Dealer Pontypridd Pet May 17 Ord May 17
WILLIAMS, WILLIAM GEORGE, Camborne, Cornwall, Baker Truro Pet May 17 Ord May 17
WINDHAM, F, Clapton, Civil Engineer High Court Pet April 20 Ord May 17
Amended notice substituted for that published in the London Gazette of April 6:
SINGLETON, WILLIAM THOMAS, Lytham, Lancs Manchester Pet March 17 Ord April 4

FIRST MEETINGS.

AMES, EDWARD JOHN, Carnarvon, Cycle Mechanic June 7 at 11 Ship Hotel, Bangor
ARENSBERG, SAMUEL, jun, Leeds, Merchant May 30 at 12 Off Rec, 31, Manor row, Bradford
BEATON, GEORGE EDWIN, Portsmouth, Joiner May 29 at 3.30 Off Rec, Cambridge junc, Portsmouth
BELLAMY, HENRY CHARLES, Cardiff, Baker May 30 at 12 Off Rec, 117, St Mary st, Cardiff
BENNETT, BENJAMIN, Chester, Farmer May 30 at 2.30 Crypt chmbrs, Eastgate row, Chester
BOWLER, WILLIAM ARTHUR, Stafford, Baker May 29 at 11 Off Rec Wolverhampton st, Dudley
BRIDGES, HENRY, Sheffield May 29 at 12 Off Rec, Figtree ln, Sheffield
BURTON, CHARLES WILLIAM, Cambridge, Sausage Skin Manufacturer May 29 at 12 Off Rec, 5, Petty Cury, Cambridge
CHAPELOW, JOSEPH, Durham, Druggist May 29 at 1.45 Three Tuns Hotel, Durham
CLIFF, ALFRED, Liverpool, Estate Agent May 30 at 12 Off Rec, 35, Victoria st, Liverpool
COGHILL, HARRY, Southend on Sea, Mineral Water Manufacturer May 29 at 3 Room 53, Bnkcy bldgs, Carey st
COLLIS, JAMES, Thornton Heath, Surrey, Carman May 29 at 11.30 24, Railway app, London Bridge
CORBETT, JOHN, Camberley, Surrey, Hotel Proprietor May 30 at 12 24, Railway app, London Bridge
DAWE, HENRY CHARLES, Bristol, General Clothier May 30 at 12.15 Off Rec, Baldwin st, Bristol
FENNELL, CHARLES AUGUSTUS MAUDE, Chestertou, Cambridge May 29 at 12.30 Off Rec, 5, Petty Cury, Cambridge
FINNEMORE, GEORGE HEATH, Kingston upon Hull, Tailor May 29 at 11.30 Off Rec, Trinity House ln, Hull
FISHBURN, GEORGE, York, Coal Dealer June 1 at 11.30 Off Rec, 28 Stonegate York
FORBES, JOHN W, Shepherd's Bush, Tailor May 29 at 12 Bankruptcy bldgs, Carey st
GRAY, JOHN WILLIAM, Morecambe, Lancs, Draper June 1 at 2.30 Off Rec, 14, Chapel st, Preston
GREEN, SAMUEL, Leeds, Chimney Sweeper May 30 at 11 Off Rec, 22 Park row, Leeds
GRIFFIN, SAM, Norwich, Silk Merchant May 31 at 12 Auction Mart, Tokenhouse yard, London
HARRISON, ROBERT, Morecambe, Lancs, Coal Merchant June 1 at 3 Off Rec, 14, Chapel st, Preston
HAWKINS, WILLIAM, Wokingham, Builder May 31 at 12 30 Queen's Hotel, Reading
HOBBS, GEORGE, and GEORGE WILLIAM HOBBS, Carpshields Farm, nr Waskerly, Durham, Farmers May 29 at 11.30 Off Rec, 30, Moseley st, Newcastle on Tyne
HOLLAND SARAH ALICE THERESA, Taunton, Corn Merchant May 30 at 11 30 Off Rec, 5B, Hammett st, Taunton
HUMPHREYS, EVAN, MARY HUMPHREYS, and RICHARD ROBERTS, Portmadoc, Butchers June 6 at 11.30 Sportsman Hotel, Portmadoc
JENNINGS, ROBERT CHARLES, Edgbaston, Birmingham, Engineer's Draughtsman May 31 at 11 174, Corporation st, Birmingham
JONES, CHARLES, Mynyddyslwyn, Horse Dealer May 30 at 11 Westgate chmbrs, Newport, Mon
JONES, EZRA, Walkden, nr Bolton, Farmer May 29 at 11 Off Rec, Exchange st, Bolton
JONES, JOHN, Ladywood, Birmingham, Builder May 30 at 12 174, Corporation st, Birmingham
JONES, OWEN, Cwmyglo, Carnarvon, Quarryman June 7 at 11.15 Ship Hotel, Bangor
KIRKBY, HENRIETTA, Leyton May 30 at 12 Bankruptcy bldgs, Carey st
LITTLEJONES, FREDERICK, Newport, Mon, Grocer May 30 at 11.30 Westgate chmbrs, Newport, Mon
LONGBOTTOM, CHRISTOPHER, Bradford, Estate Agent May 30 at 11 Off Rec, 31, Manor row, Bradford
LOWE, WILLIAM, Downholland, Lancs, Farmer May 30 at 2 Off Rec, 35 Victoria st, Liverpool
MORRIS ARTHUR, Aberdare, Plumber May 30 at 2 135, High st, Merthyr Tydfil
MOSS, ARTHUR, Nottingham May 29 at 12 Off Rec, 4, Castle pl, Park st, Nottingham
ORMAN, NATHAN AARON, Pontymister, Mon, Clothier May 30 at 12 Westgate chmbrs, Newport, Mon
PAGE, WILLIAM, Wednesbury, Staffs, Diemaker May 30 at 11 Off Rec, Walsall
PARKER JAMES, Clitheroe, Ironmonger May 29 at 12 County Court house, Blackburn
PECKMORE, WALTER SHERIDAN, Birmingham, Builder May 31 at 12 173 Corporation st, Birmingham
PRICE, HENRY, Upper Boat, Glam, Collier May 31 at 12 135, High st, Merthyr Tydfil
RITCHIE CLEMENT, and MARION RITCHIE, Stroud, Glos, Woollen Manufacturers June 1 at 1 30 Queen's Hotel, Leeds
SCOTCHER, HENRY WILLIAM, Quorn, Leicesters May 29 at 3 Off Rec, 1, Berridge st, Leicester
SHAKESHAFT, SIDNEY WILLIAM HERBERT, Birmingham, Grocer May 30 at 11 174, Corporation st, Birmingham
SHAW, JOSEPH, Woodsetton, Staffs, General Dealer May 31 at 10 30 Off Rec, Wolverhampton st, Dudley
SINGLETON, WILLIAM THOMAS, Lytham, Lancs May 31 at 3 Off Rec, Byrom st, Manchester
STEPHENS, WALTER WOODWARD, Walsall, Outfitter May 30 at 11.30 Off Rec, Walsall
STUBBINGTON, HENRY THOMAS, Emsworth, Hants, Flour Merchant May 29 at 3 Off Rec, Cambridge junc, Portsmouth
WARBUTTON, WILLIAM HENRY, Bristol, Wholesale Confectioner May 30 at 12 Off Rec, Baldwin st, Bristol
WICKHAM, CHARLES BERTRAM, Worthing, Mushroom Grower June 7 at 10 30 Off Rec, 4, Pavilion bldgs, Brighton
WILLIAMS, WILLIAM GEORGE, Camborne, Cornwall, Baker May 31 at 12 Off Rec, Boscawen st, Truro
YOULES, ROBERT, Leicester, Baker May 29 at 12 Off Rec, 1, Berridge st, Leicester

ADJUDICATIONS.

ARENSBERG, SAMUEL, jun, Leeds, Merchant Bradford Pet May 16 Ord May 16
ASHLEY, RICHARD, and VINCENT WILLIAM ASHLEY, Crewe, Builders Nantwich Pet May 8 Ord May 17
BEATON, GEORGE EDWIN, Portsmouth, Joiner Portsmouth Pet May 18 Ord May 18
BENNETT, BENJAMIN, Chester, Farmer Chester Pet May 7 Ord May 19
BESSON, GEORGE, Dorret st, East Baker st, Manufacturer High Court Pet Feb 23 Ord May 19
BURTON, CHARLES WILLIAM, Cambridge, Sausage Skin Manufacturer Cambridge Pet May 18 Ord May 18
CALLAGHAN, HENRY, Tottenham, Clerk Edmonton Pet May 16 Ord May 16
CAREW, SAMUEL, Bristol, Tea Merchant Bristol Pet May 7 Ord May 17
CORBETT, JOHN, Camberley, Surrey, Hotel Proprietor Guildford Pet May 11 Ord May 17
CORNICK, RICHARD Ware, Herts, Solicitor High Court Pet April 7 Ord May 19
COSSEY, LEWIS, Netley Abbey, Southampton, Grocer Southampton Pet April 25 Ord May 17
DIMMOCK, ELIZABETH BARNARD, Bedford, School Proprietress Bedford Pet May 16 Ord May 16
EPTON, JOSEPH, Burgh le Marsh, Linc, Cattle Dealer Boston Pet May 19 Ord May 19
FISHBURN, GEORGE, York, Coal Dealer York Pet May 17 Ord May 17
FISHER, BERNARD, Birmingham, Wholesale Tobacconist Birmingham Pet May 14 Ord May 15
FLAHERTY, ALBERT EDWARD, Birmingham, Butcher Birmingham Pet May 15 Ord May 15
FORBES, JOHN WILLIAM, Shepherd's Bush, Tailor High Court Pet April 12 Ord May 19
FORD, WILLIAM, Devonport, Grocer Plymouth Pet May 16 Ord May 17
GIBBS, HENRY, Cardiff, Coal Merchant Cardiff Pet May 17 Ord May 17
GOLDSTONE, BARNETT, Swansea, Draper Swansea Pet May 7 Ord May 17
HALL, FRANK, Edgware rd, Dentist High Court Pet April 20 Ord May 17
HOBBS, GEORGE, and GEORGE WILLIAM HOBBS, Carpshields Farm, nr Waskerley, Durham, Farmers Newcastle on Tyne Pet May 16 Ord May 17
HOLLAND, SARAH ALICE THERESA, Taunton, Corn Merchant Taunton Pet May 8 Ord May 16
HUDSON, FREDERICK JAMES, Studley, Warwicks, School Proprietor Warwick Pet May 14 Ord May 17
INGRAM, HARRY ESCOTT, Weston super Mare, Sanitary Plumber Bridgwater Pet May 16 Ord May 17
JENKINS, JOHN, Warwick, Innkeeper Worcester Pet May 1 Ord May 16
JONES, JOHN, Hafod, nr Pontypridd, Timberman Pontypridd Pet May 17 Ord May 17
LYONS, MARTIN, Birmingham, Tobacconist Birmingham Pet May 1 Ord May 18
MCNEILL, AMY, Westminster Bridge rd High Court Pet May 18 Ord May 18
MILLER, ROBERT, Nottingham, Cabinet Maker Nottingham Pet May 18 Ord May 18
NICHOLLS, ALFRED WILLIAM, Ryde, IW, Painter Newport Pet May 11 Ord May 16
PECKMORE, WALTER SHERIDAN, Birmingham, Builder Birmingham Pet May 2 Ord May 12
READ, CHARLES DAVID JOHN, East Dulwich, Baker High Court Pet March 20 Ord May 16
SCHOLEFIELD, SAM, Saltaire, Clerk Bradford Pet May 19 Ord May 19
SCOTCHER, HENRY WILLIAM, Quorn, Leicester Leicester Pet May 18 Ord May 18
SEDGWICK, CHARLES, South Shields, Draper Newcastle on Tyne Pet May 18 Ord May 18
SHAKESHAFT, SIDNEY WILLIAM HERBERT, Birmingham, Grocer Birmingham Pet April 27 Ord May 12
SIMS, GEORGE FREDERICK VERNON, Bayswater High Court Pet April 21 Ord May 16
SMITH, HARRY, Salford, Lancs, Plumber Salford Pet May 17 Ord May 18
STAPLES, STEADMAN WILLIAM ASPLAND, Pagham, Sussex, Miller Brighton Pet May 17 Ord May 17
TAYLOR, LYDIA JANE, Eton, Bucks, Ironmonger Windsor Pet May 16 Ord May 16
URSELL, FRANCIS WILLIAM, Cheltenham, Pianoforte Dealer Cheltenham Pet May 18 Ord May 18
VAUGHAN, FREDERICK WILLIAM, Preston, Tobacco Merchant Preston Pet May 3 Ord May 19
WHITWORTH, SAM MEDLEY, Dewsbury, Newsagent Dewsbury Pet May 18 Ord May 18
WILLIAMS, JOHN, Ferndale, Glam, Oil Dealer Pontypridd Pet May 17 Ord May 17